

# BUDGET GUIDELINES

**FISCAL YEAR 2004-2005**

**PURSUANT TO THE COMPREHENSIVE EDUCATIONAL  
IMPROVEMENT AND FINANCING ACT OF 1996**



**NEW JERSEY DEPARTMENT OF EDUCATION**

**DIVISION OF FINANCE**

**WILLIAM L. LIBRERA, Ed. D.**

**COMMISSIONER OF EDUCATION**

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<b>SECTION I.....</b>	<b>1</b>
<b>A. <u>CHANGES FOR 2004-05</u>.....</b>	<b>1</b>
<b>B. <u>INTRODUCTION</u> .....</b>	<b>5</b>
<b>C. RESPONSIBILITIES.....</b>	<b>7</b>
1. <u>District Responsibilities</u> .....	7
2. <u>Responsibilities of the County Superintendent</u> .....	10
<b>D. BUDGET SUBMISSION - PROCEDURES.....</b>	<b>12</b>
1. <u>PREPARATION OF THE DISTRICT BUDGET STATEMENT</u> .....	12
A. <u>General Overview for Budget Completion</u> .....	12
B. <u>Completion of the Budget Statement – Totals</u> .....	13
C. <u>Completing the Projected and Advertised Enrollments Section</u> .....	13
<u>Sample Advertised Enrollment Report</u> .....	16
D. <u>Completing the Revenues Section</u> .....	21
<u>2004-05 Revenue Grids</u> .....	25
E. <u>Completing the Appropriations Sections</u> .....	28
F. <u>Coding Appropriations Using the Chart of Accounts Revised</u> <u>2003 Edition, Effective July 1, 2004</u> .....	29
G. <u>Expanded Coding</u> .....	53
H. <u>Estimated Tuition Calculation for Regular Districts</u> .....	55
<u>Sample Estimated Tuition Calculation</u> .....	58
I. <u>Completing the Recapitulation of Balances</u> .....	68
<u>Advertised Recapitulation of Balances</u> .....	74
J. <u>Advertised Per Pupil Cost</u> .....	75
<u>Per Pupil Cost Calculation</u> .....	76
2. <u>PREPARATION OF THE SUPPORTING DOCUMENTATION PACKET</u> .....	77
A. <u>Listing of Supporting Documentation Items and Samples</u> .....	77
B. <u>Instructions for Completion</u> .....	78
<u>Cover Page</u> .....	78
<u>Supporting Documentation 1 – District Statement of Priorities</u> .....	80
<u>Supporting Documentation 2 – Core Curriculum Standards</u> .....	82
<u>Supporting Documentation 3 – Budgeted FTEs</u> .....	84
<u>Supporting Documentation 4 – Capital Outlay Projects</u> .....	86
<u>Supporting Documentation 5 – 3% General Fund Balance</u> .....	89
<u>Supporting Documentation 6 - Tuition</u> .....	91
<u>Supporting Documentation 7A/B – Budget Summary Review</u> .....	96
<u>Supporting Documentation 8 – Recapitulation of Selected</u> <u>Revenues</u> .....	100
<u>Supporting Documentation 9 – Excess Surplus</u> .....	102
<u>Supporting Documentation 10 &amp; 11 – Corrective Action Plans of</u> <u>Level II and III Districts</u> .....	104
<u>Supporting Documentation 12 – Capital Reserve</u> .....	108
<u>Supporting Documentation 15 – Early Childhood Program Aid</u> .....	112

Supporting Documentation 16 - DEPA .....	116
Supporting Documentation 17 – Distance Learning Network Aid.....	121
Supporting Documentation 18 – Instructional Supplemental Aid.....	123
Supporting Documentation 19 – Capital Projects Fund Balance.....	125
 3. <u>MISC. SAMPLE REPORTS AND BUDGET REVIEW CHECKLIST</u> .....	127
A. <u>Employee Benefits Summary Comparison Report</u> .....	127
B. <u>Sample Letters of Transmittal</u> .....	129
C. <u>Sample of District Budget Statement Certifications</u> .....	131
D. <u>Sample Ballot Questions</u> .....	133
E. <u>Sample Statement of Purpose for Capital Reserve</u> <u>Withdrawals/Deposits for Excess Costs and Other Capital</u> <u>Projects (Non Referendum Projects)</u> .....	133
F. <u>Sample Advertised Statement for Use of Surplus or Capital</u> <u>Reserve for Approved Referendum Project(s)</u> .....	134
G. <u>Budget Review Checklist</u> .....	136
 SECTION II .....	139
A. <u>OVERVIEW</u> .....	139
B. <u>NET BUDGET CAP WORKSHEET</u> .....	141
C. <u>CAP BANKING</u> .....	145
D. <u>MINIMUM TAX LEVY CALCULATION</u> .....	148
E. <u>DETERMINING DISTRICTS STATUS WITHIN THE T&amp;E RANGE</u> .....	151
F. <u>STATUTORY GROWTH LIMITATION ADJUSTMENTS</u> .....	153
1. <u>Enrollment SGLA</u> .....	153
2. <u>Capital Outlay SGLA</u> .....	158
3. <u>Pupil Transportation SGLA</u> .....	161
4. <u>Special Education SGLA</u> .....	164
5. <u>Opening A New School Facility SGLA</u> .....	167
G. <u>COMMISSIONER GROWTH LIMITATION ADJUSTMENTS</u> .....	178
1. <u>Use of Early Childhood Program Aid</u> .....	178
2. <u>Use of Demonstrably Effective Program Aid</u> .....	180
3. <u>Increase in Tuition</u> .....	182
H. <u>TEMPOARAY CAP ADJUSTMENTS</u> .....	185
I. <u>REPORT OF MAXIMUM PERMITTED NET BUDGET AFTER</u> <u>SPENDING GROWTH LIMITATION ADJUSTMENTS</u> <u>AND BANKED CAP</u> .....	190

J.	<a href="#"><u>DECISION CRITERIA</u></a>	190
K.	<a href="#"><u>SPENDING GROWTH LIMITATION ADJUSTMENT APPEALS</u></a>	194
L.	<a href="#"><u>PUBLIC HEARING</u></a>	194
M.	<a href="#"><u>RESPONSIBILITIES OF BOARD OF EDUCATION</u></a>	194
N.	<a href="#"><u>RESPONSIBILITIES OF THE COUNTY SUPERINTENDENT</u></a>	195
O.	<a href="#"><u>RESPONSIBILITIES OF THE COMMISSIONER</u></a>	196
P.	<a href="#"><u>ADDITIONAL SPENDING PROPOSALS</u></a>	196
SECTION III		201
A.	<a href="#"><u>GENERAL INSTRUCTIONS FOR COMPLETION</u></a>	201
B.	<a href="#"><u>TYPE II SCHOOL DISTRICTS WITHOUT A BOARD OF SCHOOL ESTIMATE, NON REGIONAL DISTRICTS WHICH BUDGET FOR GRADES K-12 AND CONSTITUENT DISTRICTS OF REGIONAL HIGH SCHOOL DISTRICTS</u></a>	201
C.	<a href="#"><u>REGIONAL SCHOOL DISTRICTS</u></a>	203
D.	<a href="#"><u>CONSOLIDATED SCHOOL DISTRICTS</u></a>	205
E.	<a href="#"><u>DISTRICTS WITH DEFEATED BUDGETS</u></a>	206
F.	<a href="#"><u>TYPE 1 AND TYPE II DISTRICTS WITH A BOARD OF SCHOOL ESTIMATE</u></a>	206
	<a href="#"><u>SAMPLE CERTIFICATE &amp; REPORT OF SCHOOL TAXES</u></a>	207
SECTION IV		209
DEFEATED/REDUCED BUDGET PROCEDURES		
A.	<a href="#"><u>OVERVIEW</u></a>	209

## SECTION I

### **A. CHANGES FOR 2004-05:**

#### **WEB-BASED DOENET**

Beginning with the 2004-05 school year, the school district budget statement software will no longer use the direct dialup method to download the budget application or to upload school district budget data to the DOE after budget completion. Instead of direct dialup, internet-enabled DOEnet (WebDoeNet) will be utilized. This means that separate configuration and use of a modem is no longer necessary to use DOEnet. Instead, users can access the budget application through ANY existing internet connection.

Using internet-enabled DOEnet is simpler than using the previous version. Dialing and connecting to DOE is no longer a required step; no log in is required to download the budget application nor will it be necessary to follow a download schedule; navigation prior to requesting a download is much simpler; and transmitting data to DOE is direct, simple and reliable.

Upload and download speeds at your full internet connection speed are now possible (previous dialup sessions were limited to 19.2 kbps). Refer to the 2004-05 EDC Manual for details on the new system.

#### **SPENDING GROWTH LIMITATION ADJUSTMENTS**

##### **Insurance and Domestic Security Preparedness SGLA:**

Chapter Law 92 was signed into law in 2003 and created a temporary SGLA for the budgeted costs of certain insurance and domestic security preparedness. The law is applicable only for three budget years (2004-05, 2005-06, 2006-07). The adjustment applies to budgeted costs for workers compensation, health and other group insurance, and property insurance, as well as staff, training, consultants and supplies associated with preparation for protection against potential homeland security threats or incidents.

The department has proposed regulations that will be effective for 2004-05 to implement the temporary SGLA (N.J.A.C. 6A:23-8.8(h)). The requirements as outlined in the regulations include submission of the SGLA to the Commissioner for approval, full utilization of all eligible statutory adjustments and banked cap prior to submission, and designation of surplus in excess of three percent or \$75,000, whichever is greater. In addition, all accounts subject to the adjustment will be restricted and funds cannot be transferred to any other account during the year.

Accordingly, the 2004-05 budget software includes a new worksheet and report under Commissioner SGLAs for the temporary insurance and domestic security preparedness SGLA. The new worksheet automatically pulls in budgeted amounts for workers

compensation, health and other group insurance but requires data entry for allocation of property insurance and costs budgeted for domestic security preparedness from the applicable line-items.

### **Non-Remote Pupil Transportation Costs SGLA:**

The calculation for the spending growth adjustment for non-remote pupil transportation was amended in 2002 (N.J.A.C. 6A:23-8.8(b)) to reflect the more detailed data collection for non-remote miles in the annual District Report of Transported Resident Students (DRTRS). Beginning in 2004-05, the option of prorating total transportation costs using supporting documentation item 14 as an alternative to the automated calculation is no longer available. In 2004-05 and beyond, only the automated calculation will determine SGLA eligibility.

### **Additional Support for other SGLAs:**

Enrollment SGLA: Review of district projected enrollments versus ASSA projections showed a vast discrepancy state wide. While the calculation for the enrollment SGLA will continue to use district projections, beginning in 2004-05 districts cannot project a growth greater than 1% of the district's ASSA projection as identified on the projected enrollments screen/report without specific written documentation (e.g. closure of a charter or nonpublic school, municipal estimate of additional kids related to opening of new development) to support the higher projected growth rate. Without such written support, the County Superintendent approval will cap the SGLA at 1% above the ASSA growth projection.

New Buildings SGLA: Beginning in 2004-05, all requests for the new buildings SGLA which includes costs of new staff related to opening the new facility must be accompanied by a listing of staff by location for the current school year and budget year. This listing must clearly support the incremental costs for salaries identified on the new buildings SGLA worksheet. In addition, all requests for new furniture, equipment and supplies must include the district's plan for use/disposal of existing furniture, equipment and supplies.

### **BUDGETING FOR TUITION ADJUSTMENTS AND TUITION RESERVE ACCOUNT:**

The 2004-05 budget year will be the first year districts are to withdraw and budget funds reserved in the tuition reserve account for future tuition adjustments. Every district that set aside fund balance in a reserve account at June 30, 2002 must appropriate the reserve in 2004-05. Pursuant to N.J.A.C. 6A:23-3.1(f), upon certification of rates in the third year following the contract year, full appropriation of the applicable years' reserve must be liquidated; any remaining balance related to that year must be budgeted for tax relief. Appropriation from the reserve for adjustments based on certified rates is outside the district's net budget cap.

Accordingly, two new revenue lines have been created for appropriating from the tuition reserve: line 134, withdrawal from tuition reserve for tuition adjustments (amount cannot

be greater than adjustment based on certified rates and appropriation is outside of cap) and line 135, withdrawal as budgeted fund balance (excess reserve beyond amount need for adjustment and appropriation is inside of cap). A third new revenue line has been also added (line 123) for budgeted fund balance for tuition adjustments which is outside of cap and would be used after the withdrawal from the reserve. Appropriation of fund balance for tuition adjustments based on certified rates is outside of cap, whether the appropriation is from the tuition reserve or from unreserved fund balance.

Amounts on lines 123 and 134 cannot exceed the amount of the total tuition adjustment based on certified rates identified in supporting documentation 6. A fatal edit has been added to confirm.

### **EXTRAORDINARY AID FOR TAX RELIEF:**

In accordance with the 2003-04 State Budget, an increase in special education extraordinary aid was provided to districts for property tax relief in either the 2003-04 or 2004-05 school year. As outlined in the department's July 25, 2003 guidance memorandum, districts were given the option to reduce levy in either tax years to enable greater flexibility since many county tax offices have already printed and mailed 2003-04 tax bills. With either option, districts were directed to record the additional aid as revenue in 2003-04.

Districts that appropriated the additional amount for 2003-04 tax relief have no action to take. Districts that choose to wait and use the amount for 2004-05 must appropriate these funds to offset either their 2004-05 general fund tax levy OR 2004-05 debt service tax levy. The additional funds must be anticipated on line 1640 in the Recapitulation of Balances in either the general fund legal reserves (column 6) or debt service fund (column 8) and correspondingly recorded on line 1660 (column 6 or 8 as applicable) as budgeted fund balance in 2004-05. Districts with no debt service must appropriate the funds as budgeted fund balance in the general fund budget.

### **PHASE I COA CHANGES:**

The 2004-05 budget includes the Phase I update of the COA finalized in the fall of 2003, effective for 2004-05. The full updated COA is posted on the department's website at <http://www.nj.gov/njded/finance/fp/af/coa/>. The majority of the revisions represent changes to conform to the National Center for Educational Statistics (NCES) reporting requirements. The most significant change includes the creation of new functions 251 (support services – central services) and 252 (support services – administrative information technology). Function 251 should include all costs for fiscal and human services, purchasing, distribution, printing and school business administration. Function 252 should include all costs for school IT systems, including administration and supervision of technology related personnel and systems. Prior to 2004-05, costs in these two functions were accounted for in function 290. Other changes include the creation of a new program for preschool (program 105), new and revised revenue accounts and several new object codes as reflected in the updated Appendix A of the COA.



## **APPENDIX E - Additional Support of Estimated June 30, 2004 Surplus Balance:**

As in 2003-04, every district board of education will be required to provide additional documentation to support its estimated current year general fund surplus balance summarized on lines 1620 through 1640 in Recapitulation of Balances (“recap”).

Additional fund balance appropriated after July 1 included on line 1620 and/or amounts included on line 1630 to be appropriated between February 1 and June 30 of 2004 must be supported by a district board resolution(s) approving the appropriation, purpose(s) and amount(s). To support a district’s estimate of additional balances to be anticipated in FY 03-04 on line 1640 of recap, every district board of education must complete the supplementary information outlined in Appendix E and have available for county superintendent review its January 2004 Board Secretary’s Report.

## **OTHER:**

### **EFCFA Regulatory Changes:**

The department has proposed changes to the existing EFCFA regulations (N.J.A.C. 6A:26) which will be effective for the 2004-05 school year. Most of the changes relate to project application, authority constructed projects and other areas that do not impact district budgeting for capital projects. The regulations do include an expanded section at proposed N.J.A.C. 6A:26-4.4(a)3 on the process to receive voter or board of school estimate approval at the annual election to spend additional funds (e.g. transfer of general fund surplus, additional tax levy, capital reserve and/or unexpended bond proceeds of a capital project authorization) above a previously approved bond referendum or resolution, which is consistent with the process implemented in 2003-04. All requests require an advertised statement of purpose (sample language include in Guidelines) and specific discussion of the request at a public meeting as documented in the district board minutes. The proposed regulations also prohibit approvals of any such additional spending as well as any line-item appropriation for the acquisition of land (N.J.A.C. 6A:26-3.13(c)3i) from becoming part of a district’s subsequent year’s base budget.

### **Other Business Services Code Changes:**

Under proposed N.J.A.C. 6A:23-5.4(e) which will be effective for 2004-05, non-Abbott districts receiving ECPA will be required to maintain separate accounts for pre-kindergarten, kindergarten and grades 1-3 in the districts financial records of the special revenue fund. Budgeting for ECPA does not change as supporting documentation item 15 already requires budgeting by separate program.

## **B. INTRODUCTION**

### **1. PURPOSE OF THIS MANUAL**

This manual was prepared for use by all school districts -- regular, county vocational, and county special services. Instructions for all district types are incorporated into these budget guidelines.

**Section I** of this manual, the budget preparation guidelines, describes the reporting requirements, responsibilities, and procedures for budgeting. The guidelines are primarily for the use of local school districts and county offices.

- Part A presents the changes for 2004-05.
- Part B presents the purpose of the manual and the schedule for submitting budget documents.
- Part C describes the major responsibilities of boards of education and the county superintendent regarding budget preparation, submission, and review.
- Part D presents budget submission procedures and includes important information regarding completing the School District Budget Statement and Supporting Documentation Packet, including reference grids and sample statements, sample letters of transmittal, sample ballot questions, and sample separate proposals for additional spending. Also included is the Budget Review Checklist used by the county superintendent.

Abbott districts should reference the separate manual, Budget Guidelines Addendum for Abbott Districts for sample forms and detailed explanations regarding completion of the district-wide budget and school-based budget statements and budget procedures for Discretionary Education Opportunity Aid requests.

**Section II** describes the spending growth limitation adjustment process, including the responsibilities of boards of education, county superintendents, and the Commissioner. It also includes samples of the worksheets and reports used by districts in the determination of their minimum tax levy, banked cap, spending growth limitation adjustments, and maximum permitted net budget.

**Section III** contains samples and directions for completion of the Certificate and Report of School Taxes (A4F). (Not applicable to vocationals and special services school districts.)

**Section IV** contains procedures to be followed in the event of a voter defeat or board of school estimate reductions to the proposed budget.

Included as appendices are explanatory notes for the advertised per pupil cost calculations, explanatory notes for the state aid printouts, and descriptions of demonstrably effective programs/services, completion of analysis of fund balance, and the minimum chart of account descriptions by program/function.

Highlighted paragraphs and sentences correspond to key changes or expanded information in the 2004-05 guidelines. Minor changes to dates and other sentences are not highlighted and districts are encouraged to read the entire guidelines for the most comprehensive understanding.

## **2. SCHEDULE FOR SUBMISSION OF BUDGET FORMS**

Districts other than Abbott districts will submit one paper version of the School District Budget Statement and one set of the Supporting Documentation Items to the county office. Two copies of the budget statement certification must be submitted within two days after the public hearing.

County offices are required to maintain an accurate file of district budgets from the time of submission for initial review until the tax levy has been certified. For this reason, districts must notify the county office of any changes.

It should be noted that there may be as many as four budget submissions to the county office, depending on the need for revisions. These submissions are as follows:

- (1) Initial submission
- (2) Following changes at public hearing and prior to submission for the ballot (regular type II districts)
- (3) After the election, districts with passed budgets will submit paper copies of the final budget and supporting documentation printed as part of the data transmission procedures outlined in the EDC manual, the EDC letter of transmittal, and the A4F to the county office within 15 days after the election.
- (4) As of the certification of taxes by a municipal governing body, where settlement has been reached following a budget defeat or upon reductions made by the board of school estimate in the adoption and certification of regular type I, county vocational, and county special services schools districts.

The procedures related to submission of the final budget data differ based on the outcome of the election. Section IV should be referenced for the procedures to be followed in the event of a voter defeat of or board of school estimate reductions to the proposed budget.

The printed reports submitted should be arranged in the following order:

- Letter of Transmittal/Net Budget Worksheet
- Advertised Revenues
- Advertised Appropriations (N/A for vocational and special services school districts)
- Recapitulation of Balances
- Advertised Per Pupil Cost Calculations Report
- Estimated Tuition Calculations
- Detailed Appropriations
- Supporting Documentation Reports
- Enrollment Projections
- Comparison Reports
- Certification of School Taxes Report (N/A for vocational and special services school districts)
- Minimum Tax Levy/Banked Cap/Spending Growth Limitation Adjustment (CEIFA Calcs) Reports
- Separate Proposal Report
- Appendix E (excel worksheet)

### 3. PUBLIC NOTICE AND INSPECTION

**Once a district submits their budget application to the county superintendent for approval, or by the statutory due date if that date is earlier, the district must make available for public inspection, all budget and supporting documentation contained in the budget application and all other documents listed in N.J.A.C. 6A:23-8.1(e).**

Any district which proposes a base budget that contains spending in excess of its maximum T&E budget must also do the following:

1. Include the full text of the statement required by N.J.S.A. 18A:7F-5d(10) in the advertised section of the budget pursuant to N.J.S.A. 18A:22-8 and N.J.S.A. 18A:22-11 and in the legal notice of public hearing, posting at the public hearing and on the sample ballot pursuant to N.J.S.A. 18A:7F-5d(10) as follows:

Your school district has proposed programs and services in addition to the Core Curriculum Content Standards adopted by the State Board of Education. Information on this budget and the programs and services it provides is available from your local school district.

**Note:** This additional statement is not required on the actual ballot. Also, this additional statement does not apply to Abbott districts for the 2004-05 year.

2. Prepare a narrative statement based on the thoroughness and efficiency standards established pursuant to N.J.S.A. 18A:7F-4 which describes in specific detail the reasons and the extent to which the district's proposed budget contains spending which exceeds its maximum T&E budget (that is, the maximum amount needed to deliver curriculum and instruction which will enable all students to achieve the Core Curriculum Content Standards). That statement must be included with the budget application and other materials for public inspection. Supporting documentation 1.b should be used to complete this narrative statement describing the programs and services in excess of the maximum T&E amount. Only districts whose proposed spending exceeds the T&E maximum are required to complete this statement.

### C. RESPONSIBILITIES

#### 1. District Responsibilities

Electronic Data Collection (EDC) of the 2004-05 Annual School District Budget Statement for all interim steps throughout the approval process is **mandatory for all districts**, regardless of hardware and software capabilities. Both the transmission of the EDC budget program to districts from the department and the transmission of budget data from districts to the department will be made over the Web-Enabled DOENET. The budget program will generate reports meeting the prescribed budget format depending upon the type of budget required for the district (regular, vocational, or special services). It will also generate the supporting documentation items, cap banking,

and spending growth limitation adjustment materials. These paper copy reports will be submitted to the county office for the interim steps throughout the approval process.

**The final data will not be transmitted to the Department of Education until the final budget has been approved and certified for taxes, or in the case of county vocational and special services school districts, when adopted and certified. The district can transmit the budget data reflecting the approved budget via Web-Enabled DOENET and submit the EDC transmittal form along with printed copies of the reports made as part of the transmission process outlined in the EDC manual.**

The county office will not accept district budget statement documents for review and approval if they have not been generated by the budget program and if they do not indicate that edits were run and no errors were detected. Districts should refer to the publication EDC Manual 2003-04 Budget Statement for instructions regarding use of the budget program, including directions on clearing error messages. As in past years, educational services commissions will continue to complete a regular school district budget statement and will not be required to complete the supporting documentation packet.

- a. The board of education is responsible for ensuring that the School District Budget Statement and all supporting documents are prepared and submitted to the county superintendent using the prescribed forms generated by the budget program by the deadline established in the election calendar. A duly approved board resolution certifying the general fund amount must be included with the initial budget submission.

Type I school districts must submit those items included in the “defeated budget package” to the board of school estimate. A list of those items is contained in Section IV of this manual.

- b. All of the reports listed below are required submission.

- Advertised Revenues
- Advertised Appropriations (N/A for county vocational and special services school districts)
- Recapitulation of Balances
- Advertised Per Pupil Cost Calculations Report
- Estimated Tuition Calcs
- Detailed Appropriations
- Supporting Documentation Reports
- Enrollment Projections
- Comparison Reports
- Minimum Tax Levy/Banked Cap/Spending Growth Limitation Adjustment (CEIFA Calcs) Reports
- Separate Proposal Reports
- Appendix E (excel worksheet)

- c. For regular school districts, the board of education will advertise the budget only after it has been approved by the county superintendent. The following are required to be included in the advertisement: the advertised enrollments, the advertised revenues, the

advertised appropriations, the advertised recapitulation of balances, the advertised per pupil cost calculations, supporting documentation 4a (capital outlay projects), and any request (“Statement of Purpose”) for withdrawal, or designated deposit, of capital reserve for excess costs or other capital projects, if applicable. Abbott districts are also required to include the advertised blended resource statement. The budget program does not produce the required advertised “statement of purpose” for capital reserve withdrawal or designated deposits for excess costs or other capital projects. A sample of the required wording is provided at the end of Part D of section I.

- d. For county vocational and special services school districts, the board of school estimate may not adopt and certify the budget prior to its approval by the county superintendent.
- e. Within two days after adoption of the budget following the public hearing for regular districts or the approval by the board of school estimate for county vocational or special services school districts, the board of education will notify the county superintendent of the budget adoption.

If the adopted budget remains unchanged, the district will execute Statement A of the Budget Statement Certification. If the adopted budget is revised, the district will execute Statement B of the Budget Statement Certification and one copy of the revised budget together with one copy of the revised supporting documentation shall be resubmitted with an explanation of the difference(s) to the county superintendent for approval prior to the election. The budget program does not produce the Statements, instead see Misc Sample Reports under Part D of section I for a sample.

- f. If the board of education is presenting a separate proposal(s) to the voters or the Board of School Estimate, an additional certification must be submitted. The district will execute Statement A of the Budget Statement Certification-Separate Proposal if the separate proposal was adopted as approved after the public hearing. Statement B is executed if after the public hearing: the separate proposal is revised; a separate proposal is initially developed and adopted; or the separate proposal is withdrawn from consideration. The budget program does not produce the Statements, instead see Misc Sample Reports under Part D of section I for a sample. If after the public hearing, the separate proposal is revised or initially adopted, two copies of the adopted question shall be (re)submitted to the county office.
- g. The budget program does not produce a sample ballot question. Instead, sample wordings are provided at the end of Part D of Section I. Under N.J.S.A. 18A:7F-5, if the board of education is proposing a budget which exceeds the maximum T&E budget, an additional statement is required to be published in the legal notice of public hearing and on the sample ballot. **The additional statement is not required on the actual ballot.**

The calculation for determination of whether the additional statement is required for a district's proposed budget is provided by the budget software program in the Report of District Status Within T&E Range. If applicable, the Letter of Transmittal will include a statement under the approval for advertisement that the additional statement is

required. Samples of the calculation and the required wording of the statement are provided at the end of Part D of Section I.

- h. The board of education shall comply with all provisions of the administrative code and statutes relating to public inspection, hearings, advertisement, and elections.
- i. The board of education of Type II school districts shall notify the county office of the result of the school election by 9:00 a.m. on the day following the election.

## **2. Responsibilities Of The County Superintendent**

- a. The county superintendent will review and approve the proposed budget of each district prior to its advertisement. The review will include verification that the base budget provides curriculum and instruction that are designed and will be delivered in such a way that all students will have the opportunity to achieve the knowledge and skills defined by New Jersey's Core Curriculum Content Standards and that the base budget contains funds sufficient to meet all existing statutory and regulatory mandates. The review will also include verification that the base budget includes the required maintenance budget amount as calculated and submitted on the M1 Form.
- b. N.J.A.C. 6A:23-8.1(f) gives the county superintendent the authority to order any changes in expenditure proposals that are unsuitable or inappropriate. This provision does not apply to non-remote busing proposals pursuant to N.J.S.A. 18A:7F-6e.
- c. For those districts with spending growth limitation adjustment applications being submitted to the Commissioner, the review will determine that all available general fund free balance in excess of 3% of the 2004-05 general fund budget was properly appropriated in accordance with N.J.A.C. 6A:23-8.6(c).
- d. The county superintendent will ensure that for those districts requesting the use of banked cap, all eligible Statutory Spending Growth Limitation Adjustments are exhausted first per N.J.A.C. 6A:23-8.9. In addition, the district must submit to the county superintendent a board resolution and a district statement that the need for the use of banked cap will be completed by the end of the budget year and cannot be deferred or incrementally completed over a longer period of time.
- e. For those districts applying to the Commissioner for the temporary cap adjustment for insurance and domestic security preparedness, the review will determine that all eligible statutory SGLA and banked cap are fully requested.
- f. N.J.A.C. 6A:23-8.6(b) states that the county superintendent will not approve a budget if the district has appropriated unreserved general fund balance in their base budget and the district's general fund unreserved surplus balance is already below or is budgeted below 3% of the general fund base budget or \$75,000, whichever is greater. The district may apply to the county superintendent for approval of budgeting surplus below 3 percent if justified.

The county superintendent will review the supplementary information required in Appendix E to support the district's estimate of current year general fund surplus balance summarized on lines 1620 through 1640 in the Recapitulation of Balances. The county superintendent will direct revisions to the district's surplus estimates on recap if deemed necessary by its review.

- g. For those districts with separate proposals for additional spending being submitted to the voters or board of school estimate, the review will include verification that the proposals do not contain any programs or services necessary for the district to provide the opportunity for all students to achieve the thoroughness standards established pursuant to N.J.S.A. 18A:7F-4a (Core Curriculum Content Standards) and do not contain proposed expenditures for items which are contained in the efficiency standards established pursuant to N.J.S.A. 18A:7F-4b when the amounts contained in the base budget for those items are less than that contained in the efficiency standards established pursuant to N.J.S.A. 18A:7F-4b.
- h. For those districts receiving Early Childhood Program Aid and/or Demonstrably Effective Program Aid, the county superintendent will verify the following:
  - That the planned uses of the restricted funds are in accordance with the guidelines provided.
  - That audited June 30, 2003 carryover balances have been properly taken into consideration in the development of the applicable plans for 2004-05.
  - That no Early Childhood Program Aid has been transferred to DEPA or budgeted for construction.
  - **That there are no funds remaining in ECPA capital reserves except in the limited situation of a DOE lease purchase approval.**
- i. Additionally, for the Abbott districts, the county superintendents will ensure that the proposed budget optimally directs funds to support attainment of the Core Curriculum Content Standards.
- j. For Level II and Level III districts, the county superintendent will verify that sufficient funds have been included in all categories to implement improvements needed to address deficiencies uncovered in the monitoring process.
- k. Failure of any district to budget funds to meet statutory requirements is a very serious matter and will result in the county superintendent's rejection of the budget. The district will be advised of any lack of budget approval with specific recommendations on necessary corrective revisions.
- l. STATE AID PAYMENTS FOR THE NEXT BUDGET YEAR WILL NOT BE PROCESSED UNTIL THE BUDGET IS APPROVED BY THE COUNTY SUPERINTENDENT.
- m. If a board of education revises a previously approved proposed budget after the public hearing, the revised budget together with revised supporting documentation will be resubmitted to the county superintendent for approval. If the county superintendent finds that the revised budget is approvable, the county superintendent will sign the



District Budget Statement Certification. In the event that the county superintendent determines that the revised budget is not approvable, the district will be immediately advised of the decision and specific recommendations and/or corrective action measures will be shared with the district.

- n. The county superintendent will compare the printed copies of the budget statement submitted upon the certification of taxes to the previously approved proposed budget for agreement and verify that the information agrees with the data transmitted to the department via the Web-Enabled DOENET. All budget documents, including the budget review checklist, will remain on file at the county office.
- o. For those districts receiving additional extraordinary aid designated for tax relief, the review will verify that the amount was used for tax relief in either 2003-04 or in the 2004-05 budget. If used for tax relief in 2003-04, the review will verify it was included in the budget certified for taxes. If used for tax relief in 2004-05, the review will verify amount is anticipated on recapitulation of balances line 1640 column 6 or 8 and budgeted on line 1660 in the respective column.
- p. Districts will be requested to submit a budget reflecting revisions resulting from the Commissioner's decision on any budget reduction application for restoration or automatic review following the certification of taxes.
- q. County offices are required to maintain an accurate file of district budgets from the time of submission for initial review until the tax levy has been certified.

## **D. BUDGET SUBMISSION - PROCEDURES**

### **1. PREPARATION OF THE DISTRICT BUDGET STATEMENT**

#### **A. General Overview for Budget Completion**

The 2002-03 actual amounts entered in column 2 of the revenues and appropriations sections are obtained from the Comprehensive Annual Financial Report for that year and will be automatically downloaded from the audit summary worksheet (audsum) via electronic transmission or diskettes which were submitted to the department by districts' public school accountants. The downloaded audsum amounts cannot be accessed and revised via the budget program. If a district needs to correct the 2002-03 amounts this can only be done through either electronic transmission, if still available, or the submission of a corrected audsum diskette to the Office of Fiscal Standards and Efficiency in the Division of Finance by the district's public school accountant. Upon receipt of a corrected audsum diskette from the public school accountant, an updated version of the budget program will be made available to the district.

The 2003-04 revised revenues and appropriations figures represent the current year budget **with revisions as of February 1, 2004**. These columns are presented for comparison with the proposed 2004-05 budgeted amounts. The budget program allows the district the

option of downloading 2003-04 data from the certified budget on file with the department. If this option is selected, the downloaded data must be updated to reflect revisions made between 7/1/03 and 2/1/04.

### **Revised State Aid**

Information and guidance related to 2004-05 state aid adjustments, if necessary, will be distributed as Appendix D at the time of state aid release. Should districts receive increases in state aid for any category, the increase should be reflected as revenue in 2003-04 through the recording of an account receivable. This provision is included to provide districts the ability to reflect the additional aid as revenue available for expenditure in 2003-04. The board has the option of increasing the district's 2003-04 spending plan through budget revision or to allow the funds created by the additional revenue to lapse into surplus (unrestricted state aid) or deferred revenue (restricted state aid). Additional debt service aid, however, should be recorded as deferred revenue.

## **B. Completion of the Budget Statement - Totals**

The budget statement is organized on a fund basis. The following revenues and appropriations totals for the 2002-03 (column 2), 2003-04 (column 3), and 2004-05 (column 4) year must agree:

<u>Fund</u>	<u>Revenues</u>	<u>Appropriations</u>
General Fund	line 410	line 9470
Special Revenue Funds	line 520	line 9750
Debt Service Fund	line 640	line 9940
Total Revenues/Sources to Total		
Expenditures/Appropriations	line 660	line 9970

The budget software will generate all budget forms and reports. Also included as part of the program are various edits for agreement between certain revenue and/or appropriation lines as well as supporting documentation items. A complete list of these edit checks is contained in the publication Electronic Data Collection Manual 2004-05 Budget Statement.

## **C. Completing the Projected and Advertised Enrollments Section**

The information shown in the advertised enrollments section is obtained from the applicable year's Application for State School Aid (ASSA) with corresponding district projections for the 10/15/04 enrollments. Although data is presented and requested for preschool enrollments and adult high school, resident enrollment does not include preschool or adult high school students. The information as of 10/15/02 and 10/15/03 is updated by the budget program using the ASSA line references given parenthetically below. District projections as of 10/15/04 for regular and vocational district budgets will be calculated by the budget program using the data entered in the enrollment projection data entry screen. A sample of the projected enrollments data entry form and the advertised enrollment report follows this section. This screen does not apply to special services school districts. Special services districts will continue to key projected enrollments in two categories – on roll - special full-time and on roll special shared-time.

The projected number of charter school students should be entered on line (35) of column (A) and (B) on the projected enrollments screen. Starting in 2001-02, charter school students should be included in the corresponding enrollment categories in addition to reporting on line (35). The data on line (35) allows for the accurate calculation of a district's per-pupil costs. In 2001-02, ASSA reporting eliminated the home instruction lines and incorporated these students into the other enrollment categories. The projected enrollment screen corresponds to this change. As with ASSA, school choice students should be recorded on-roll of the district receiving the students, not the resident district.

The data entry screen has collapsed the expanded reporting of the various categories of enrollment data included in the 10/15/03 ASSA summary report to the level of detail that will be needed to calculate district projected resident enrollment and district projected weighted resident enrollments. Key the 10/15/04 projections of enrollment on the appropriate line in the appropriate column, using the 10/15/03 report as a reference.

Space is provided in the form for explanations of calculated percentage changes. Explanations will be required for all growth percentages that deviate by 1% from the percentage change used in the state aid calculations. That is, if the DOE growth rate is 3%, the acceptable range requiring no explanation would be between 2% to 4%. Explanations would be required for a change rate lower than 2% and higher than 4%. The rate used for comparison is an overall rate, thus it is possible that the explanation may be the shift of a portion of the student population from one category line to another. Another example of an explanation would be the anticipated influx of pupils from new housing.

The information regarding students sent to CSSDs appears on a separate line in the 10/15/03 summary report as well as being included in the Tier II, Tier III, and Tier IV lines in the sent column. When keying 10/15/04 projections, include these pupils only on the detail line provided for sent to CSSD. The budget program will calculate the change in enrollment from 10/15/03 for each line of data keyed and compare the calculated percentage change to the enrollment growth rate used in the DOE state aid calculations. The downloaded 10/15/03 data that will be used in these calculations will be adjusted accordingly to remove the CSSD students from the Tier II, Tier III, and Tier IV counts.

County vocational districts should include only out-of-county pupils in the received full and received shared column. This differs from the instructions for completion of the ASSA. However, when calculating resident enrollment, the department eliminates in-county students reported on the ASSA. The budget program does not. It subtracts the number of students keyed as received from the number keyed as on-roll when calculating the resident students. If in-county students are reported in the received columns, an incorrect projected resident enrollment will be calculated. For part-time post-secondary students, county vocational schools should report 10/15/04 projections and the actual 10/15/03 count since Part-Time Post-Secondary students are not currently collected in the ASSA. Consistent with the School Register Summary reporting, Part-Time Post-Secondary students should be reported using full-time equivalents (FTE). For this purpose an FTE is 12 credit hours. Therefore, a student enrolled in a 3-credit program has an FTE of .25; 6 credits an FTE of .5; and 9 credits an FTE of .75. Students with 12 or more credits during the school year should be reported as Full-Time Post-Secondary.

The county superintendent will review for reasonableness and certify the district projections and explanations. This information is very important since district projections of enrollments are used in the calculations for the statutory spending growth limitation adjustment for enrollment increases and the district status within the T&E range. Department projections of enrollments will continue to be used in the calculation of required local share (minimum tax levy) and the SGLA for an increase in tuition.

<u>Line</u>	<u>Title</u>	<u>ASSA References</u>
11	Pupils on Roll - Regular - Full-Time	Total regular full-time pupils on roll, excluding adult high school and post-graduate (on roll-full: line 18 less 15, 16 & 17 plus 37 (voc).
12	Pupils on Roll - Regular - Shared-Time	Total regular shared-time pupils on roll (on roll shared: line 18 less 15, 16 & 17 plus 37 (voc))
13	Accredited Adult High School	Total full-time and part-time accredited adult high school (on roll-full: lines 16 & 17)
21	Pupils on Roll - Special - Full-Time	Total special education full-time pupils on roll (on roll-full: line 28)
22	Pupils on Roll - Special - Shared-Time	Total special education shared-time pupils on roll (on roll-shared: line 28)
30	Post-Secondary Full-Time	Total full time post- secondary pupils on roll (on roll- (vocational only) full: line 38)
40	Private School Placements	Total private school placements (line 39)
50	Contracted Preschool Programs	Total reported as sent to contracted preschool programs on the ASSA
51	Pupils Sent to Other Districts-To Regular Programs	Total full-time and 1/2 of shared-time regular sent excluding adult high school and post-graduate (sent-full: line 18 less 15, 16 & 17 plus sent-shared: 1/2 of total of line 18 less 15, 16, & 17)
52	Pupils Sent to Other Districts-To Special Education Programs	Total full- and 1/2 of shared-time special ed sent, including students sent to regional day schools (sent-full: line 28 plus 1/2 sent-shared: line 28 plus sent RDS line 28)
60	Pupils Received	Total pupils received excluding adult high school and post-graduate (received-full: line 39 less 15, 16 & 17 plus 1/2 received-shared line 39)
70	Pupils in State Facilities	Total pupils in state facilities (lines 45 thru 50)

A line (80) is included to present the DOE projected enrollments for 10/15/03 and 10/15/04 used by the department in the calculation of the district's 2004-05 state aid, maximum T&E budget, minimum T&E budget, local share, required local share, and spending growth limitation. This information is downloaded by the budget program and is labeled in the advertised report as for informational purposes only.

**SCHOOL DISTRICT BUDGET STATEMENT  
FOR THE SCHOOL YEAR 2004-2005  
Sample Advertised Enrollment Report**

	Oct. 15, 2002 ACTUAL	Oct. 15, 2003 ACTUAL	Oct. 15, 2004 ESTIMATED
11. Pupils on Roll – Regular – Full-Time	_____	_____	_____
12. Pupils on Roll – Regular – Shared-Time	_____	_____	_____
13. Pupils on Roll – Accredited Adult High School	_____	_____	_____
21. Pupils on Roll – Special– Full-Time	_____	_____	_____
22. Pupils on Roll – Special – Shared-Time	_____	_____	_____
30. Post-Secondary – Full-Time (Voc. Only)	_____	_____	_____
40. Private School Placements	_____	_____	_____
50. Pupils Sent to Contracted Preschool Programs	_____	_____	_____
51. Pupils Sent to Other Districts – To Reg Prog	_____	_____	_____
52. Pupils Sent to Other Districts – To Spec Ed	_____	_____	_____
60. Pupils Received	_____	_____	_____
70. Pupils in State Facilities	_____	_____	_____

80. DOE Estimated Resident Enrollment per State  
Aid Calculations  
**For Information Only**

\_\_\_\_\_

**These numbers are not totals of the above**

**10/15/04 Enrollment Projections – Regular District**

Enrollment <b>Category</b>	Students on Roll		<b>Sent Full</b>	<b>Sent Shared</b>	<b>Received Full</b>	<b>Received Shared</b>	<b>Private Schools for the Handicapped</b>	<b>10/15/2004 Resident Students</b>	<b>10/15/2003 Resident Students</b>
	<b>Full</b>	<b>Shared</b>							
Half Day Preschool - 3 YR									
Half Day Preschool - 4 YR									
Full Day Preschool - 3 YR									
Full Day Preschool - 4 YR									
Half Day Preschool - 3 YR (Contr. Presch. Prog.)									
Half Day Preschool - 4 YR (Contr. Presch. Prog.)									
Full Day Preschool - 3 YR (Contr. Presch. Prog.)									
Full Day Preschool - 4 YR (Contr. Presch. Prog.)									
Half Day Kindergarten									
Full Day Kindergarten									
Grades 1-5									
Grades 6-8									
Grades 9-12									
Adult High School									
Subtotal									
Tier II - Elementary									
Tier II - Middle School									
Tier II - High School									
Tier III - Elementary									
Tier III - Middle School									
Tier III - High School									
Tier IV - Elementary									
Tier IV - Middle School									
Tier IV - High School									
Sent to CSSD - Elementary									
Sent to CSSD - Middle School									
Sent to CSSD - High School									
Subtotal									
Total									
Regional Day School Students - Elementary									
Regional Day School Students - Middle School									
Regional Day School Students - High School									
State Facilities									
Total Resident Enrollment									
Charter Schools									

**10/15/04 Enrollment Projections – Regular District – cont'd**

<b>Enrollment Category</b>	<b>10/15/2004 Increase (Decrease)</b>	<b>10/15/2004 Increase % (Decrease %)</b>	<b>Explanation</b>
Half Day Preschool - 3 YR			
Half Day Preschool - 4 YR			
Full Day Preschool - 3 YR			
Full Day Preschool - 4 YR			
Half Day Preschool - 3 YR (Contr. Presch. Prog.)			
Half Day Preschool - 4 YR (Contr. Presch. Prog.)			
Full Day Preschool - 3 YR (Contr. Presch. Prog.)			
Full Day Preschool - 4 YR (Contr. Presch. Prog.)			
Half Day Kindergarten			
Full Day Kindergarten			
Grades 1-5			
Grades 6-8			
Grades 9-12			
Adult High School			
Subtotal			
Tier II – Elementary			
Tier II - Middle School			
Tier II - High School			
Tier III – Elementary			
Tier III - Middle School			
Tier III - High School			
Tier IV – Elementary			
Tier IV - Middle School			
Tier IV - High School			
Sent to CSSD – Elementary			
Sent to CSSD - Middle School			
Sent to CSSD - High School			
Subtotal			
Total			
Regional Day School Students – Elementary			
Regional Day School Students - Middle School			
Regional Day School Students - High School			
State Facilities			
Total Resident Enrollment			
Charter Schools			

The district projections of enrollments at 10/15/04 and related explanations for the changes found inconsistent with DOE projections have been reviewed for reasonableness. Based on that review and my knowledge of the district, the projections are appropriate for use in the applicable calculations.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

**10/15/04 Enrollment Projections – Vocational District**

<b>Enrollment Category</b>	<b>Students on Roll</b>		<b>Received</b>	<b>Received</b>	<b>10/15/2004</b>	<b>10/15/2003</b>
	<b><u>Full</u></b>	<b><u>Shared</u></b>	<b><u>Full</u></b>	<b><u>Shared</u></b>	<b><u>Resident Students</u></b>	<b><u>Resident Students</u></b>
Grades 6-8						
Grades 9-12						
Adult High School						
Subtotal						
Tier II - Elementary						
Tier II - Middle School						
Tier II - High School						
Tier III - Elementary						
Tier III - Middle School						
Tier III - High School						
Tier IV - Elementary						
Tier IV - Middle School						
Tier IV - High School						
Subtotal						
County Vocational - Regular						
County Vocational - F.T. Post-Secondary						
Total						
Total Resident Enrollment						
County Vocational - P.T. Post-Secondary						



**10/15/04 Enrollment Projections – Vocational District – cont'd**

<b><u>Enrollment Category</u></b>	<b><u>10/15/2004 Increase (Decrease)</u></b>	<b><u>10/15/2004 Increase % (Decrease %)</u></b>	<b>Explanation</b>
Grades 6-8			
Grades 9-12			
Adult High School			
Subtotal			
Tier II - Elementary			
Tier II - Middle School			
Tier II - High School			
Tier III - Elementary			
Tier III - Middle School			
Tier III - High School			
Tier IV - Elementary			
Tier IV - Middle School			
Tier IV - High School			
Subtotal			
County Vocational - Regular			
County Vocational - F.T. Post-Secondary			
Total			
Total Resident Enrollment			
County Vocational - P.T. Post-Secondary			

The district projections of enrollments at 10/15/04 and related explanations for the changes found inconsistent with DOE projections have been reviewed for reasonableness. Based on that review and my knowledge of the district, the projections are appropriate for use in the applicable calculations.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

## **D. Completing the Revenues Section**

Revenues are segregated by fund. The *general fund revenues* from local sources sections provides the information with the delineation of restricted and unrestricted revenues that is needed for the calculations required under the Comprehensive Educational Improvement and Financing Act related to net budget, local share, and minimum tax levy. *Restricted revenues* are defined as those committed to a specific purpose. Unless the local funds are coming from a foundation, trust, booster club, or individual that has provided the funds for an express written purpose, they are considered unrestricted. Estimated rental fees for the recovery of additional custodial fees for the use of buildings in the evenings and community school fees would also be considered *restricted miscellaneous income*. However, investment income on general fund investments or bank account balances is considered unrestricted and should be budgeted on line 253. Municipal payments to the district for transportation services under an interlocal agreement and other payments for such specific purposes should be budgeted to Other Local Governmental Units - Restricted on line 192. Proceeds from the sale/lease-back of textbooks and non-consumable instructional materials should be budgeted to Other Restricted Miscellaneous Revenues on line 252. In 2004-05 a new line (355) has been added for consolidated aid. In 2003-04, guidance was given to record consolidated aid on budget line 360, other state aids. When the middle column of the revenue data entry screen is updated, districts should record consolidated aid on the new revenue line 355.

In 2004-05, districts will be required to withdraw the June 30, 2002 amount deposited into a tuition reserve. Pursuant to N.J.A.C. 6A:23-3.1(f), upon certification of the tuition rates in the third year following the contract year, the district must appropriate the full amount of the applicable year reserve, and any amount greater than the actual adjustment must be budgeted for tax relief.

Two new lines, Budgeted Withdrawal from Tuition Reserve – Tuition Adjustment (134) and Budgeted Withdrawal from Tuition Reserve - Excess (135) have been added for districts which in a previous contract year anticipated a large tuition adjustment and utilized the tuition reserve for future adjustments. If the actual 2001-02 tuition adjustment to be budgeted in 2004-05 is less than what the district set-aside in a tuition reserve at June 30, 2002, the difference must be budgeted on line 135 for tax relief. The amount budgeted on line 134 may only include up to the maximum actual adjustment based on DOE certification and will be excluded from cap. The amount budgeted on line 135 will be included in cap.

Another new line, Budgeted Fund Balance – Tuition Adjustment (123) has been added to permit districts which, upon certification of previous rates, have tuition adjustments and did not anticipate and reserve for these adjustments or reserved an amount less than the final adjustment. This line is used only by districts in a formal sending /receiving relationship. It is not applicable to amounts owed to private schools for the handicapped or to county vocational districts. Pursuant to N.J.A.C. 6A:23-3.1(f), the amount budgeted on line 123 will be excluded from cap.

Tuition adjustments related to the certification of prior year estimated tuition rates are still shown in the budget of the receiving district as an adjustment of the current year budgeted revenue and in the budget of the sending district as an adjustment of the current year budgeted tuition appropriations and should not be recorded as miscellaneous income. Spaces

are provided in Supporting Documentation Items 6A and 6B to reflect the adjustment as an increase or decrease of the revenue/appropriation based on the estimated rate being used for the 2004-05 budget.

The titles of the revenues from state sources are consistent with the state formula aids calculated under the Comprehensive Educational Improvement and Financing Act. The 2004-05 formula aids will be updated by the budget program. County special services districts do not receive state formula aid under the Comprehensive Educational Improvement and Financing Act therefore these lines will not appear in the revenues section of county special services school districts.

The aid categories formerly known as additional Abbott v. Burke state aid and Abbott Parity Remedy Aid have been replaced with Education Opportunity Aid. Revenue line 283, Abbott Parity Remedy Aid, and revenue line 284, Additional Abbott v. Burke State Aid should be zero in the 2004-05 column of all Abbott district budgets. Education Opportunity Aid should be budgeted on line 360. Line (429) has been added to the special revenue fund in 2004-05 for Abbott districts to account for Preschool Expansion Aid within their early childhood budgets. Abbott districts should reference the separate manual, Budget Guidelines Addendum for Abbott Districts.

Lines are provided in the special revenue fund revenues section of the budget for the carryover of restricted formula aids – Early Childhood Program Aid (ECPA) (421), Demonstrably Effective Program Aid (DEPA) (422), Distance Learning Network Aid (423), and Instructional Supplement Aid (424). These restricted aids are dedicated, nonlapsing sources of funds. Such revenues that are not expended or encumbered by June 30<sup>th</sup> of the budget year must be classified as deferred revenue in the financial accounts and statements of the district. They will not be considered due back to the department. Under N.J.A.C. 6A:23-5.4(d) and N.J.A.C. 6A:23-5.5(d), ECPA and DEPA carryover funds not identified prior to the preparation of the subsequent year budget and included in that budget must either be appropriated during the subsequent year with the approval of the Commissioner or the Commissioner's designee or retained as deferred revenue until the second subsequent year budget. DEPA revenues that are not expended must be carried over for expenditure in the location that generated the revenue. Distance learning and instructional supplement carryover funds may be appropriated for approvable expenditures when identified as available. Specific approval of the use of carryover revenues is not required.

Carryover of restricted state formula aids is not included in the calculation of current year net budget. Amounts anticipated as available for carryover at June 30, 2004 that will be incorporated into the district's 2004-05 spending plans for allowable program expenditures should be entered on the applicable line in the 2004-05 column (col. 4). The 2002-03 amounts identified and included in 2003-04 plans should be entered on the applicable line in the 2003-04 column (col. 3). As a reminder, districts should review the original amounts anticipated as carryover and included in the certified 2003-04 budget and make any required amendments to the approved plans based on the results of the annual audit for differences in anticipated and actual carryover amounts. Amendments will be required to the 2003-04 plans if the audited carryover amount was less than the anticipated carryover. Any additional June 30, 2003 carryover amounts identified through the audit that will not be included in the 2003-04 plans must be budgeted as carryover amounts and incorporated into the 2004-05

plans. Supporting Documentation Items 15 and 16 provide for the identification of carryover funds as a source of funding for the planned program/strategy.

Restricted federal grant revenues should be budgeted on lines 440 through 510. Federal grants that do not have a specific line item, such as Learn and Service America, should be budgeted on line 500 – Other; the revenue source code for Other Special Federal Projects is 4480 and the program range for Other Federal Projects is 450-469. With the reauthorization of ESEA, entitled No Child Left Behind (NCLB), federal grant chart of account updates were issued to School Business Administrators by the Office of Fiscal Policy and Planning in July 2002 and incorporated into the revised chart of accounts issued December 2003. Since the required minimum chart of account detail is not required for budgeting federal grants, there is minimal change to the revenue and appropriation data entry screens and reports.

The 2002-03 actual amounts in column 2 of the revenues section will be automatically updated by the department from the audit summary worksheet diskettes submitted by districts' public school accountants. **Data entry is not permitted in column 2 and corrections to the amounts, which are downloaded, require either the retransmission of audsum via the DOENET, if still available, or the submission of a corrected audit summary worksheet diskette to the Office of Fiscal Standards and Efficiency in the Division of Finance.** The June 30, 2003 Reserve for Encumbrances total from the audit summary worksheet diskette (line 10020) will be preloaded in column 3. Districts need to adjust the individual appropriation lines for these encumbrances. Line 409, actual (excess) deficiency of revenues (over) under expenditures, pertains to column 2 only and will not accept data entry as this amount will be automatically downloaded by the department. Accordingly, line 121 is not applicable to column 2 and will not reflect any amount in that column. The debt service fund revenues line 639, actual (excess) deficiency of revenues (over) under expenditures, pertains to column 2 only and will not accept data entry as this amount will be automatically downloaded by the department. Accordingly, line 530 is not applicable to column 2 and will not reflect any amount in that column.

Districts who chose to automatically update the original 2003-04 budget, which was certified for taxes, into column 3 must update the revenue amounts to represent the current year budget **with revisions as of February 1, 2004**. Restorations from the settlement of 2003-04 budget appeals will be reflected in the downloaded information. The downloaded budget data will not include, if applicable, any adjusted state aid figures for 2003-04. Additional revenue realized during the year from the sale of property or some other unanticipated unrestricted revenue source not originally anticipated in the district's 2003-04 budget certified for taxes but realized as of February 1, 2004, should be either reflected as an increase in the applicable revenue and a corresponding decrease in budgeted fund balance, or if spending was increased, as an increase in the corresponding appropriations. If fund balance was not originally budgeted in 2003-04 and the district does not plan to increase spending, then an increase in revenue for this amount should not be reflected in the budgeted 2003-04 revenues but should be reflected as anticipated fund balance on line 1640 of the recapitulation of balances.

Guidance was issued on 7/25/03 and posted on the web at [www.nj.gov/njded/finance/fp/af/](http://www.nj.gov/njded/finance/fp/af/) on the budgeting of the 2002-03 extraordinary aid designated for tax relief. Each district was notified of this amount on the 2002-03 Extraordinary Aid-Revised state aid printout, Line

(F). The legislature specially directed districts to use the additional amount to either reduce their 2003-04 certified tax levy or their 2004-05 certified tax levy. Most districts were not able to use this amount for tax relief in 2003-04. Districts using this amount for tax relief in 2004-05 should record the revenue in their detailed accounting records but should not update the middle column of budgeted revenues for this amount. Instead this amount should be anticipated on line 1640 and budgeted on line 1660 of recapitulation of balances in either col 6 or col 8. Districts have the option to reduce either general fund or debt service tax levy. Col 6 would be used to reduce general fund tax levy and col. 8 would be used to reduce debt service tax levy.

Column 4 of the revenues section includes the 2004-05 state aid figures from CEIFA-SAINET (State Aid Summary) updated by the budget program on the applicable line. The proposed budget should include anticipated revenues and estimated appropriations for special projects in the special revenue fund. Estimated appropriations must equal anticipated revenues. In many cases the amount of federal funds to be made available in the budget year will not be known by the budget submission date. The figures shown in the budget should be the estimate being used for local planning purposes and should reasonably reflect the district's history of receiving federal aid.

As a reminder, the debt service line for transfers from other funds is used to record those amounts being transferred from the capital projects fund from investment income on unspent bond proceeds or balances from completed projects initiated prior to the passage of EFCFA. These funds may be transferred to either the general fund or debt service fund by board resolution. Under EFCFA (N.J.S.A. 18A:7G-5(o) and (p)), the use of unexpended bond proceeds on approved EFCFA projects must be used to reduce the outstanding principal amount of the school bonds. See discussion of unexpended bond proceeds under Supporting Documentation Item 19 for additional information on the use of unexpended bond proceeds.

Two transfer lines to other funds (line 511, transfers from general fund to special revenue and line 545, transfers from capital reserve to debt service) are subtracted from the bottom of the advertised revenues report for a new grand total, net of transfers.

A grid of the possible revenues lines for the 2004-05 budget and their applicability to the three budget types (regular, special services, and vocational) follows.

## 2004-05 REVENUE GRIDS

LINE	REVENUES	ACCT NO.	REG	SS	VOC	Display Message
	GENERAL FUND					
121	Budgeted Fund Balance - General Fund	10-303	X	X	X	
123	Budgeted Fund Balance – Tuition Adjustment	10-303	X	-	-	
130	Budgeted W/D from Cap. Res. - Local Share less Excess Costs	10-307	X	X	X	
131	Budgeted Withdrawal from Sale/Lease-back Reserve	10-308	X	X	X	
132	Budg Wdrl. from Capital Res. - Excess Costs & Oth Capital Proj.	10-309	X	X	X	
133	Budgeted Withdrawal from Maintenance Reserve	10-310	X	X	X	
134	Budgeted Withdrawal from Tuition Reserve – Tuition Adjustment	10-311	X	-	-	New line in 2004-05
135	Budgeted Withdrawal from Tuition Reserve – Excess	10-311	X	-	-	New line in 2004-06
140	Transfers from Other Funds	10-5200	X	X	X	
	Revenues from Local Sources:					
150	Local Tax Levy	10-1210	X	-	-	
160	County Tax Levy	10-1210	-	X	X	
191	Other Local Governmental Units – Unrestricted	10-12XX	X	-	-	
192	Other Local Governmental Units - Restricted	10-12XX	X	-	-	
200	Tuition	10-13XX	X	-	-	
210	Tuition from LEAs	10-1310	-	X	X	
220	Other Tuition	10-1320 thru 1340	-	X	X	
230	Non-Resident Fees	10-1350	-	X	X	
241	Transportation Fees from Individuals	10-1410	X	-	X	
242	Transportation Fees from Other LEAs	10-1420 and 1430	X	-	X	
251	Interest Earned on Capital Reserve Funds	10-1XXX	X	X	X	
252	Other Restricted Miscellaneous Revenues	10-1XXX	X	X	X	
253	Unrestricted Miscellaneous Revenues	10-1XXX	X	X	X	
260	SUBTOTAL		X	X	X	
	Revenues from Intermediate Sources					
271	Restricted	10-2000	X	-	-	
272	Unrestricted	10-2000	X	-	-	
273	Total Revenues from Intermediate Sources		X	-	-	
	Revenues from State Sources:					
280	Core Curriculum Standards Aid	10-3111	X	-	X	
281	Supplemental Core Curriculum Standards Aid	10-3112	X	-	X	
283	Abbott Parity Remedy Aid	10-3114	X	-	-	
284	Additional Abbott v. Burke State Aid	10-3115	X	-	-	
285	School Choice Aid	10-3116	X	-	-	
300	Transportation Aid	10-3120	X	-	X	
310	Special Education Aid	10-3130	X	-	X	
320	Bilingual Education	10-3140	X	-	X	
340	Stabilization Aid	10-3171	X	-	X	
341	Supplemental Stabilization Aid	10-3172	X	-	X	
350	County Vocational Education Program Aid	10-3180	-	-	X	
351	Aid for Adult and Post-Graduate Programs	10-3191	X	-	X	
352	Post-Secondary Vocational Program Aid	10-3192	-	-	X	
353	Academic Achievement Reward Program	10-3193	X	-	X	

## 2004-05 REVENUE GRIDS

LINE	REVENUES	ACCT NO.	REG	SS	VOC	Display Message
355	Consolidated Aid	10-3195	X	X	X	
360	Other State Aids	10-3XXX	X	X	X	
370	SUBTOTAL		X	X	X	
	Revenues from Federal Sources:					
380	IMPACT Aid	10-4100	X	-	-	
390	Medicaid Reimbursement	10-4200	X	X	X	
400	SUBTOTAL		X	-	-	
408	Adjustment for Prior Year Encumbrances		X	X	X	
409	Actual (Excess) Deficiency of Revenues (Over)Under Expend.		X	X	X	
410	GENERAL FUND GRAND TOTAL		X	X	X	
	SPECIAL REVENUE FUNDS					
420	Revenues from Local Sources	20-1XXX	X	X	X	
	Revenues from State Sources:					
421	Early Childhood Program Aid - Prior Year Carryover	20-3211	X	-	-	
422	Demonstrably Effective Program Aid - Prior Year Carryover	20-3212	X	-	X	
423	Distance Learning Network Aid - Prior Year Carryover	20-3213	X	X	X	
424	Instructional Supplement Aid - Prior Year Carryover	20-3214	X	-	X	
425	Early Childhood Program Aid	20-3211	X	-	-	
426	Demonstrably Effective Program Aid	20-3212	X	-	X	
427	Distance Learning Network Aid	20-3213	X	X	X	
428	Instructional Supplement Aid	20-3214	X	-	X	
429	Preschool Expansion Aid	20-3215	X	-	-	New line in 2004-05
430	Other Restricted Entitlements	20-32XX	X	X	X	
431	Total Revenues from State Sources		X	X	X	
	Revenues from Federal Sources:					
440	Title I	20-4411 thru 4416	X	X	X	
450	Title VI	20-4417 thru 4418	X	X	X	
460	I.D.E.A. Part B (Handicapped)	20-4420	X	X	X	
470	Vocational Education	20-4430	X	X	X	
480	Adult Basic Education	20-4440	X	X	X	
490	Private Industry Council (JTPA)	20-4700	X	-	X	
500	Other	20-4XXX	X	X	X	
510	Total Revenues from Federal Sources		X	X	X	
511	Transfers from General Fund - Preschool/Kindergarten	20-5200	X	-	-	
512	Interest Earned on Early Childhood Capital Reserve Funds	20-1XXX	X	-	-	
513	Budgeted Withdrawal from Early Childhood Capital Reserve	20-307	X	-	-	
520	TOTAL SPECIAL REVENUE FUNDS		X	X	X	
	DEBT SERVICE					
530	Budgeted Fund Balance	40-303	X	-	-	
540	Transfers from Other Funds	40-5200	X	-	-	
545	Transfer from Capital Reserve	40-5210	X			
	Revenues from Local Sources:					
550	Local Tax Levy	40-1210	X	-	-	
560	Miscellaneous	40-1XXX	X	-	-	

## 2004-05 REVENUE GRIDS

LINE	REVENUES	ACCT NO.	REG	SS	VOC	Display Message
570	Total Revenues from Local Sources		X	-	-	
	Revenues from State Sources:					
580	Debt Service Aid Type II	40-3160	X	-	-	
590	Total Local Debt Service		X	-	-	
600	Additional State School Building Aid-Ch.177	40-3251	X	-	-	
610	Additional State School Building Aid-Ch.10	40-3252	X	-	-	
620	Additional State School Building Aid-Ch.74	40-3253	X	-	-	
630	Total Additional State School Building Aid		X	-	-	
639	Actual (Excess) Deficiency of Revenues (Over) Under Expend.		X	-	-	
640	TOTAL DEBT SERVICE FUND		X	-	-	
660	Total Revenues/Sources		X	X	X	



## **E. Completing the Appropriations Sections**

A grid of the possible expenditure lines for the 2004-05 budget and their applicability to the three budget types (regular, special services, and vocational) follows this section in the Detailed Appropriations Grid. The grid contains columns for regular, special services, and vocational districts. An "X" in the column that relates to your district indicates the line is available for entry. The optional allocated employee benefits accounts lines are noted in the grid as "O".

The budget program will allow entry only in the 2003-04 column (col. 3) and the 2004-05 column (col. 4) for those lines comprising the revised minimum outline and the optional lines for the allocation of employee benefits to the function level. It should be noted that the sequence of line numbers is not always ascending due to the limitations on the number of blank lines available for insertion. Districts should make use of the F1 function key to toggle between the lines referenced in the display messages.

The advertised appropriations section of the budget (function level) is a summary of the information contained in the unadvertised section, which is at the object level. With the budget program, there is no data entry screen for the advertised appropriations. Transfer lines to other funds (lines 2506 and 2511, local contribution to special revenue fund and line 8336, transfer from capital reserve to debt service) are subtracted from the bottom of the advertised appropriations report for a new grand total, net of transfers. It does not apply to and is not accessible from the report menu by county vocational and special services school districts. A sample of the 2004-05 Advertised Appropriations follows this section. References are provided in that document to the related detailed appropriation lines.

The 2002-03 actual amounts in column 2 of the appropriations section will be automatically downloaded by the department. **Data entry is not permitted in column 2 and corrections to the amounts automatically updated require either the retransmission of audsum via the DOENET, if still available, or the submission of a corrected audit summary worksheet diskette to the Office of Fiscal Standards and Efficiency in the Division of Finance.**

Districts who chose to automatically update the 2003-04 budget with information on file with the department into column 3 must update the appropriation amounts to represent the current year budget **with revisions as of February 1, 2004**, including the rollover of 2002-03 encumbrances to the 2003-04 budget. As with the Report of the Board Secretary, the individual appropriation lines must be adjusted.

**F. Coding Appropriations Using the Chart of Accounts Revised 2003 Edition, Effective July 1, 2004**

The Chart of Accounts (COA) provides descriptions of the account classifications (dimensions) comprising the coding of accounts in New Jersey school financial operations. The COA was updated and released in December, 2003, effective for fiscal years beginning July 1, 2004. The revised COA retains the previous format which presents definitions of the component dimensions and the type of transactions that would be included in that classification. Appendix A "Expenditure Account Outline" of the COA lists the minimum level of detail that must be maintained in a district's chart of accounts for compliance with Department of Education (DOE) and federal reporting requirements. The lines of the annual school district budget statement reflect the minimum outline for general current expense (character class 11), capital outlay (character class 12), special schools (character class 13), and debt service (fund 40) necessitated by the partial implementation of Comprehensive Educational Improvement and Financing Act (CEIFA) and statutory and administrative code changes subsequent to CEIFA.

As in the past, the budget statement contains summarized information related to special projects/grants. The detail reflected in the minimum outline for the special revenue fund (fund 20) must be maintained in the accounting records of the district for these summarized special projects. The restricted entitlement funds created under CEIFA must be budgeted at the object level, with further detail of intended use for the funds provided in the supporting documentation. If a district opts to expand beyond the minimum outline in its chart of accounts, there must be a clear trail from the internal accounting records to the information summarized in the format of the minimum outline reflected in the budget statement. See next section for further detail on expanded coding.

Districts should refer to the chart of accounts and minimum outline for the proper classification of expenditures. That document can be obtained on the Department's web site at <http://www.nj.gov/njded/finance/fp/af/coa/>. Appendix F provides a brief summary of the types of expenditures that would be recorded under each program/function.

The below chart highlights significant changes to Appendix A, the minimum outline of the chart of accounts, that may impact budgeting for 2004-05. New accounts are also highlighted in the detailed appropriations grid. Please reference the full chart of accounts document to obtain changes for year end financial reporting as required under the new financial reporting model GASB 34.

New Appropriation Accounts to Appendix A:		
Line No	Account Number	
2505	11-105-100-101	Used to be included in account 11-110-100-101
2506	11-105-100-930	Used to be included in account 11-110-100-930
2705	11-190-100-805	Abbott Specific – used to be in account 11-190-100-890
6921	11-000-230-332	Used to be included in account 11-000-230-339
6955	11-000-230-585	Used to be included in account 11-000-230-590

6976	11-000-230-630	Used to be included in account 11-000-230-600
6995	11-000-230-895	Used to be included in account 11-000-230-890
7100-7150	11-000-251-XXX	Used to be included in accounts 11-000-290-XXX
7155-7185	11-000-252-XXX	Used to be included in accounts 11-000-290-XXX
7235	11-000-270-163	Used to be included in account 11-000-270-162
7304	11-000-270-504	Used to be included in account 11-000-270-503
8315	11-000-400-780	If applicable, would have been in account 11-000-400-722
9625	20-XXX-XXX-XXX	Non public technology – new non public aid

**School District Budget Statement  
For The School Year 2004-2005**

**Advertised Appropriations  
District**

	BUDGET CATEGORY	ACCOUNT	2002-03 Expenditures	2003-04 Rev. Approp.	2004-05 Appropriations
	General Current Expense				
00770	Regular Programs – Instruction	11-1XX-100-XXX			
00780	Special Education – Instruction	11-2XX-100-XXX			
00790	Basic Skills/Remedial – Instruction	11-230-100-XXX			
00800	Bilingual Education – Instruction	11-240-100-XXX			
00810	Vocational Programs - Local – Instruction	11-3XX-100-XXX			
00820	School-Spon. Co/Extra-curricular Activities-Instruction	11-401-100-XXX			
00830	School Sponsored Athletics – Instruction	11-402-100-XXX			
00840	Other Instructional Programs – Instruction	11-4XX-100-XXX			
00850	Community Services Programs/Operations	11-800-330-XXX			
	<b>Undistributed Expenditures</b>				
00860	Instruction	11-000-100-XXX			
00870	Attendance and Social Work Services	11-000-211-XXX			
00880	Health Services	11-000-213-XXX			
00881	Other Supp Serv - Stds - Related & Extraordinary	11-000-216,217			
00890	Other Support Services - Students – Regular	11-000-218-XXX			
00900	Other Support Services - Students – Special	11-000-219-XXX			
00910	Improvement of Instructional Services	11-000-221-XXX			
00920	Educational Media Services - School Library	11-000-222-XXX			
00921	Instructional Staff Training Services	11-000-223-XXX			
00930	Support Services - General Administration	11-000-230-XXX			
00940	Support Services - School Administration	11-000-240-XXX			
00942	Central Services & Admin. Information Technology	11-000-25X-XXX			
00945	Increase in Maintenance Reserve	10-606			
00950	Operation and Maintenance of Plant Services	11-000-26X-XXX			
00960	Student Transportation Services	11-000-270-XXX			
00965	Increase in Sale/Lease-Back Reserve	10-605			
00970	Other Support Services	11-000-290-XXX			
00971	Personal Services - Employee Benefits	11-XXX-XXX-2XX			
00980	Food Services	11-000-310-XXX			
00990	<b>Total Undistributed Expenditures</b>				
01000	<b>TOTAL GENERAL EXPENSE</b>				

**School District Budget Statement  
For The School Year 2004-2005**

**Advertised Appropriations  
District**

			<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>
	<b>BUDGET CATEGORY</b>	<b>ACCOUNT</b>	<b>Expenditures</b>	<b>Rev. Approp.</b>	<b>Appropriations</b>
	<b>Capital Outlay</b>				
01010	Increase in Capital Reserve	10-604			
01015	Interest Deposit to Capital Reserve	10-604			
01020	Equipment	12-XXX-XXX-73X			
01030	Facilities Acquisition and Construction Services	12-000-4XX-XXX			
01035	Capital Reserve - Transfer to Capital Projects	12-000-400-931			
01036	Capital Reserve - Transfer to Debt Service	12-000-400-932			
01040	<b>TOTAL CAPITAL OUTLAY</b>				
	<b>Special Schools</b>				
	<b>Summer School</b>				
01050	Instruction	13-422-100-XXX			
01060	Support Services	13-422-200-XXX			
01070	<b>Total Summer School</b>				
	<b>Other Special Schools</b>				
01080	Instruction	13-4XX-100-XXX			
01090	Support Services	13-4XX-200-XXX			
01100	<b>Total Other Special Schools</b>				
	<b>Accredited Evening/Adult High School/Post Grad.</b>				
01110	Instruction	13-601-100-XXX			
01120	Support Services	13-601-200-XXX			
01130	<b>Total Accredited Evening/Adult HS/Post-Grad.</b>				
	<b>Adult Education – Local</b>				
01140	Instruction	13-602-100-XXX			
01150	Support Services	13-602-200-XXX			
01160	<b>Total Adult Education – Local</b>				
	<b>Vocational Evening - Local</b>				
01170	Instruction	13-629-100-XXX			
01180	Support Services	13-629-200-XXX			
01190	<b>Total Vocational Evening – Local</b>				
	<b>Evening School for Foreign-Born – Local</b>				
01200	Instruction	13-631-100-XXX			
01210	Support Services	13-631-200-XXX			
01220	<b>Total Evening School for Foreign-Born - Local</b>				

**School District Budget Statement  
For The School Year 2004-2005**

**Advertised Appropriations  
District**

	BUDGET CATEGORY	ACCOUNT	2002-03 Expenditures	2003-04 Rev. Approp.	2004-05 Appropriations
01230	<b>TOTAL SPECIAL SCHOOLS</b>				
01235	Transfer of Funds to Charter Schools	10-000-100-56X			
01236	General Fund Contribution to Whole School Reform	10-000-520-930			
01240	<b>GENERAL FUND GRAND TOTAL</b>				
	<b>Special Revenue Funds</b>				
01250	Local Projects	20-XXX-XXX-XXX			
	<b>State Projects:</b>				
	<b>EARLY CHILDHOOD PROGRAM AID</b>				
01251	Instruction	20-211-100-XXX			
01252	Support Services	20-211-200-XXX			
01253	Facilities Acquisition and Construction Services	20-211-400-XXX			
01266	Contribution to Charter Schools	20-211-100-56X			
01254	<b>TOTAL EARLY CHILDHOOD PROGRAM AID</b>				
	<b>DEMONSTRABLY EFFECTIVE PROGRAM AID</b>				
01255	Instruction	20-212-100-XXX			
01256	Support Services	20-212-200-XXX			
01257	Facilities Acquisition and Construction Services	20-212-400-XXX			
01267	Contribution to Charter Schools	20-212-100-56X			
01258	<b>TOTAL DEMONSTRABLY EFFECTIVE PROGRAM AID</b>				
	<b>DISTANCE LEARNING NETWORK AID</b>				
01259	Support Services	20-213-200-XXX			
01260	Facilities Acquisition and Construction Services	20-213-400-XXX			
01268	Contribution to Charter Schools	20-213-100-56X			
01261	<b>TOTAL DISTANCE LEARNING NETWORK AID</b>				
	<b>INSTRUCTIONAL SUPPLEMENT AID</b>				
01262	Instruction	20-214-100-XXX			
01263	Support Services	20-214-200-XXX			
01269	Contribution to Charter Schools	20-214-100-56X			
01264	<b>TOTAL INSTRUCTIONAL SUPPLEMENT AID</b>				
	<b>Other Special Projects</b>				
01265	Nonpublic Textbooks	20-XXX-XXX-XXX			
01270	Nonpublic Auxiliary Services	20-XXX-XXX-XXX			
01280	Nonpublic Handicapped Services	20-XXX-XXX-XXX			

**School District Budget Statement  
For The School Year 2004-2005**

**Advertised Appropriations  
District**

			2002-03	2003-04	2004-05
	BUDGET CATEGORY	ACCOUNT	Expenditures	Rev. Approp.	Appropriations
01290	Nonpublic Nursing Services	20-XXX-XXX-XXX			
01295	Nonpublic Technology Initiative	20-XXX-XXX-XXX			
01300	Adult Education	20-XXX-XXX-XXX			
01310	Vocational Education	20-XXX-XXX-XXX			
01320	Other Special Projects	20-XXX-XXX-XXX			
01330	<b>Total State Projects</b>				
	<b>Federal Projects</b>				
01340	Title I	20-XXX-XXX-XXX			
01350	Title VI	20-XXX-XXX-XXX			
01360	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX			
01370	Vocational Education	20-XXX-XXX-XXX			
01380	Adult Basic Education	20-XXX-XXX-XXX			
01390	Private Industry Council (JTPA)	20-XXX-XXX-XXX			
01400	Other Special Projects	20-XXX-XXX-XXX			
01410	<b>Total Federal Projects</b>				
01415	Special Revenue Fund Cont to Whole School Reform	20-XXX-XXX-930			
01420	<b>TOTAL SPECIAL REVENUE FUNDS</b>				
	<b>DEBT SERVICE FUNDS</b>				
01430	Debt Service - Regular	40-701-510-XXX			
01440	Additional State School Building Aid-Ch.177	40-702-510-XXX			
01450	Additional State School Building Aid-Ch.10	40-703-510-XXX			
01460	Additional State School Building Aid-Ch.74	40-704-510-XXX			
01470	Total Additional State School Building Aid				
01480	<b>TOTAL DEBT SERVICE FUNDS</b>				
01490	<b>Total Expenditures/Appropriations</b>				
	<b>DEDUCT APPROP. INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS</b>				
	Local Contribution to Special Revenue Fund	11-1XX-100-930			
08336	Capital Reserve – Transfer to Debt Service	12-000-400-933			
	<b>Total Expenditures/Appropriations Net of Transfers</b>				

2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
	Regular Programs - Instruction					
02505	Preschool - Salaries of Teachers	11-105-100-101	X	-	-	New line in 2004-05, previously included in line 2510
02506	Local Contribution - Transfer to Special Revenue	11-105-100-930	X	-	-	New line in 2004-05, previously included in line 2511
02510	Kindergarten - Salaries of Teachers	11-110-100-101	X	-	-	02-03 and 03-04 included line 2505
02511	Local Contribution - Transfer to Special Revenue	11-110-100-930	X	-	-	02-03 and 03-04 included line 2506
02520	Grades 1-5 - Salaries of Teachers	11-120-100-101	X	-	-	
02530	Grades 6-8 - Salaries of Teachers	11-130-100-101	X	-	-	
02540	Grades 9-12 - Salaries of Teachers	11-140-100-101	X	-	-	
02550	Salaries of Teachers	11-140-100-101	-	-	X	
02560	Other Salaries for Instruction	11-140-100-106	-	-	X	
02570	Purchased Professional-Educational Services	11-140-100-320	-	-	X	
02580	Purchased Technical Services	11-140-100-340	-	-	X	
02590	Other Purchased Services (400-500 series)	11-140-100-500	-	-	X	
02600	General Supplies	11-140-100-610	-	-	X	
02610	Textbooks	11-140-100-640	-	-	X	
02620	Other Objects	11-140-100-800	-	-	X	
	Regular Programs - Home Instruction					
02621	Salaries of Teachers	11-150-100-101	X	-	X	
02622	Other Salaries for Instruction	11-150-100-106	X	-	X	
02623	Purchased Professional-Educational Services	11-150-100-320	X	-	X	
02624	Purchased Technical Services	11-150-100-340	X	-	X	
02625	Other Purchased Services (400-500 series)	11-150-100-500	X	-	X	
02626	General Supplies	11-150-100-610	X	-	X	
02627	Textbooks	11-150-100-640	X	-	X	
02628	Other Objects	11-150-100-800	X	-	X	
	Regular Programs - Undistributed Instruction					
02640	Other Salaries for Instruction	11-190-100-106	X	-	-	
02650	Purchased Professional-Educational Services	11-190-100-320	X	-	-	
02660	Purchased Technical Services	11-190-100-340	X	-	-	
02670	Other Purchased Services (400-500 series)	11-190-100-500	X	-	-	
02680	General Supplies	11-190-100-610	X	-	-	
02690	Textbooks	11-190-100-640	X	-	-	
02700	Other Objects	11-190-100-890	X	-	-	02-03 and 03-04 included lines 2705
02705	Abbott Parity Set-Aside	11-190-100-805	X	-	-	New line in 2004-05, previously included in line 2700
02710	TOTAL REGULAR PROGRAMS - INSTRUCTION		X	-	X	
	SPECIAL EDUCATION - INSTRUCTION					
	Cognitive - Mild:					
02720	Salaries of Teachers	11-201-100-101	X	X	-	
02730	Other Salaries for Instruction	11-201-100-106	X	X	-	
02740	Purchased Professional-Educational Services	11-201-100-320	X	X	-	
02750	Purchased Technical Services	11-201-100-340	X	X	-	
02760	Other Purchased Services (400-500 series)	11-201-100-500	X	X	-	
02770	General Supplies	11-201-100-610	X	X	-	
02780	Textbooks	11-201-100-640	X	X	-	
02790	Other Objects	11-201-100-800	X	X	-	
02800	Total Cognitive - Mild		X	X	-	
	Cognitive - Moderate:					
02810	Salaries of Teachers	11-202-100-101	X	X	-	
02820	Other Salaries for Instruction	11-202-100-106	X	X	-	
02830	Purchased Professional-Educational Services	11-202-100-320	X	X	-	
02840	Purchased Technical Services	11-202-100-340	X	X	-	
02850	Other Purchased Services (400-500 series)	11-202-100-500	X	X	-	
02860	General Supplies	11-202-100-610	X	X	-	
02870	Textbooks	11-202-100-640	X	X	-	
02880	Other Objects	11-202-100-800	X	X	-	
02890	Total Cognitive - Moderate		X	X	-	
	Learning and/or Language Disabilities:					
02990	Salaries of Teachers	11-204-100-101	X	X	-	
03000	Other Salaries for Instruction	11-204-100-106	X	X	-	
03010	Purchased Professional-Educational Services	11-204-100-320	X	X	-	
03020	Purchased Technical Services	11-204-100-340	X	X	-	
03030	Other Purchased Services (400-500 series)	11-204-100-500	X	X	-	



2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
03040	General Supplies	11-204-100-610	X	X	-	
03050	Textbooks	11-204-100-640	X	X	-	
03060	Other Objects	11-204-100-800	X	X	-	
03070	Total Learning and/or Language Disabilities		X	X	-	
	Visual Impairments:					
03170	Salaries of Teachers	11-206-100-101	X	X	-	
03180	Other Salaries for Instruction	11-206-100-106	X	X	-	
03190	Purchased Professional-Educational Services	11-206-100-320	X	X	-	
03200	Purchased Technical Services	11-206-100-340	X	X	-	
03210	Other Purchased Services (400-500 series)	11-206-100-500	X	X	-	
03220	General Supplies	11-206-100-610	X	X	-	
03230	Textbooks	11-206-100-640	X	X	-	
03240	Other Objects	11-206-100-800	X	X	-	
03250	Total Visual Impairments		X	X	-	
	Auditory Impairments:					
03260	Salaries of Teachers	11-207-100-101	X	X	-	
03270	Other Salaries for Instruction	11-207-100-106	X	X	-	
03280	Purchased Professional-Educational Services	11-207-100-320	X	X	-	
03290	Purchased Technical Services	11-207-100-340	X	X	-	
03300	Other Purchased Services (400-500 series)	11-207-100-500	X	X	-	
03310	General Supplies	11-207-100-610	X	X	-	
03320	Textbooks	11-207-100-640	X	X	-	
03330	Other Objects	11-207-100-800	X	X	-	
03340	Total Auditory Impairments		X	X	-	
	Behavioral Disabilities:					
03440	Salaries of Teachers	11-209-100-101	X	X	-	
03450	Other Salaries for Instruction	11-209-100-106	X	X	-	
03460	Purchased Professional-Educational Services	11-209-100-320	X	X	-	
03470	Purchased Technical Services	11-209-100-340	X	X	-	
03480	Other Purchased Services (400-500 series)	11-209-100-500	X	X	-	
03490	General Supplies	11-209-100-610	X	X	-	
03500	Textbooks	11-209-100-640	X	X	-	
03510	Other Objects	11-209-100-800	X	X	-	
03520	Total Behavioral Disabilities		X	X	-	
	Multiple Disabilities:					
03770	Salaries of Teachers	11-212-100-101	X	X	-	
03780	Other Salaries for Instruction	11-212-100-106	X	X	-	
03790	Purchased Professional-Educational Services	11-212-100-320	X	X	-	
03800	Purchased Technical Services	11-212-100-340	X	X	-	
03810	Other Purchased Services (400-500 series)	11-212-100-500	X	X	-	
03820	General Supplies	11-212-100-610	X	X	-	
03830	Textbooks	11-212-100-640	X	X	-	
03840	Other Objects	11-212-100-800	X	X	-	
03850	Total Multiple Disabilities		X	X	-	
	Resource Room/Resource Center:					
03860	Salaries of Teachers	11-213-100-101	X	-	X	
03870	Other Salaries for Instruction	11-213-100-106	X	-	X	
03880	Purchased Professional-Educational Services	11-213-100-320	X	-	X	
03890	Purchased Technical Services	11-213-100-340	X	-	X	
03900	Other Purchased Services (400-500 series)	11-213-100-500	X	-	X	
03910	General Supplies	11-213-100-610	X	-	X	
03920	Textbooks	11-213-100-640	X	-	X	
03930	Other Objects	11-213-100-800	X	-	X	
03940	Total Resource Room/Resource Center		X	-	X	
	Autism:					
03950	Salaries of Teachers	11-214-100-101	X	X	-	
03960	Other Salaries for Instruction	11-214-100-106	X	X	-	
03970	Purchased Professional-Educational Services	11-214-100-320	X	X	-	
03980	Purchased Technical Services	11-214-100-340	X	X	-	
03990	Other Purchased Services (400-500 series)	11-214-100-500	X	X	-	
04000	General Supplies	11-214-100-610	X	X	-	
04010	Textbooks	11-214-100-640	X	X	-	

2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
04020	Other Objects	11-214-100-800	X	X	-	
04030	Total Autism		X	X	-	
	Preschool Disabilities - Part-Time:					
04040	Salaries of Teachers	11-215-100-101	X	X	-	
04050	Other Salaries for Instruction	11-215-100-106	X	X	-	
04060	Purchased Professional-Educational Services	11-215-100-320	X	X	-	
04070	Purchased Technical Services	11-215-100-340	X	X	-	
04080	Other Purchased Services (400-500 series)	11-215-100-500	X	X	-	
04090	General Supplies	11-215-100-610	X	X	-	
04100	Textbooks	11-215-100-640	X	X	-	
04110	Other Objects	11-215-100-800	X	X	-	
04120	Total Preschool Disabilities - Part-Time		X	X	-	
	Preschool Disabilities - Full-Time:					
04130	Salaries of Teachers	11-216-100-101	X	X	-	
04140	Other Salaries for Instruction	11-216-100-106	X	X	-	
04150	Purchased Professional-Educational Services	11-216-100-320	X	X	-	
04160	Purchased Technical Services	11-216-100-340	X	X	-	
04170	Other Purchased Services (400-500 series)	11-216-100-500	X	X	-	
04180	General Supplies	11-216-100-610	X	X	-	
04190	Textbooks	11-216-100-640	X	X	-	
04200	Other Objects	11-216-100-800	X	X	-	
04210	Total Preschool Disabilities - Full-Time:		X	X	-	
	Home Instruction:					
04400	Salaries of Teachers	11-219-100-101	X	X	X	
04410	Other Salaries for Instruction	11-219-100-106	X	X	X	
04420	Purchased Professional-Educational Services	11-219-100-320	X	X	X	
04430	Purchased Technical Services	11-219-100-340	X	X	X	
04440	Other Purchased Services (400-500 series)	11-219-100-500	X	X	X	
04450	General Supplies	11-219-100-610	X	X	X	
04460	Textbooks	11-219-100-640	X	X	X	
04470	Other Objects	11-219-100-800	X	X	X	
04480	Total Home Instruction		X	X	X	
	Extended School Year:					
04610	Salaries of Teachers	11-221-100-101	-	X	-	
04620	Salaries of Supervisors of Instruction	11-221-100-102	-	X	-	
04630	Other Salaries for Instruction	11-221-100-106	-	X	-	
04640	Purchased Professional-Educational Services	11-221-100-320	-	X	-	
04650	Purchased Technical Services	11-221-100-340	-	X	-	
04660	Other Purchased Services (400-500 series)	11-221-100-500	-	X	-	
04670	General Supplies	11-221-100-610	-	X	-	
04680	Textbooks	11-221-100-640	-	X	-	
04690	Other Objects	11-221-100-800	-	X	-	
04700	Total Extended School Year		-	X	-	
	Cognitive - Severe:					
04710	Salaries of Teachers	11-222-100-101	X	X	-	
04720	Other Salaries for Instruction	11-222-100-106	X	X	-	
04730	Purchased Professional-Educational Services	11-222-100-320	X	X	-	
04740	Purchased Technical Services	11-222-100-340	X	X	-	
04750	Other Purchased Services (400-500 series)	11-222-100-500	X	X	-	
04760	General Supplies	11-222-100-610	X	X	-	
04770	Textbooks	11-222-100-640	X	X	-	
04780	Other Objects	11-222-100-800	X	X	-	
04790	Total Cognitive - Severe		X	X	-	
04800	TOTAL SPECIAL EDUCATION - INSTRUCTION		X	X	X	
	Basic Skills/Remedial - Instruction					
04810	Salaries of Teachers	11-230-100-101	X	-	X	
04820	Other Salaries for Instruction	11-230-100-106	X	-	X	
04830	Purchased Professional-Educational Services	11-230-100-320	X	-	X	
04840	Purchased Technical Services	11-230-100-340	X	-	X	
04850	Other Purchased Services (400-500 series)	11-230-100-500	X	-	X	
04860	General Supplies	11-230-100-610	X	-	X	
04870	Textbooks	11-230-100-640	X	-	X	

2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
04880	Other Objects	11-230-100-800	X	-	X	
04890	Total Basic Skills/Remedial - Instruction		X	-	X	
	Bilingual Education - Instruction					
04900	Salaries of Teachers	11-240-100-101	X	-	X	
04910	Other Salaries for Instruction	11-240-100-106	X	-	X	
04920	Purchased Professional-Educational Services	11-240-100-320	X	-	X	
04930	Purchased Technical Services	11-240-100-340	X	-	X	
04940	Other Purchased Services (400-500 series)	11-240-100-500	X	-	X	
04950	General Supplies	11-240-100-610	X	-	X	
04960	Textbooks	11-240-100-640	X	-	X	
04970	Other Objects	11-240-100-800	X	-	X	
04980	Total Bilingual Education - Instruction		X	-	X	
	Vocational Programs - Local - Instruction					
04990	Salaries of Teachers	11-3XX-100-101	X	-	-	
05000	Other Salaries for Instruction	11-3XX-100-106	X	-	-	
05010	Purchased Professional-Educational Services	11-3XX-100-320	X	-	-	
05020	Purchased Technical Services	11-3XX-100-340	X	-	-	
05030	Other Purchased Services (400-500 series)	11-3XX-100-500	X	-	-	
05040	General Supplies	11-3XX-100-610	X	-	-	
05050	Textbooks	11-3XX-100-640	X	-	-	
05060	Other Objects	11-3XX-100-800	X	-	-	
05070	Total Vocational Programs - Local - Instruction		X	-	-	
	Regular Vocational Programs - Instruction					
05341	Salaries of Teachers	11-310-100-101	-	-	X	
05342	Other Salaries for Instruction	11-310-100-106	-	-	X	
05343	Purchased Professional-Educational Services	11-310-100-320	-	-	X	
05344	Purchased Technical Services	11-310-100-340	-	-	X	
05345	Other Purchased Services (400-500 series)	11-310-100-500	-	-	X	
05346	General Supplies	11-310-100-610	-	-	X	
05347	Textbooks	11-310-100-640	-	-	X	
05348	Other Objects	11-310-100-800	-	-	X	
05350	Total Regular Vocational Programs - Instruction		-	-	X	
	Special Vocational Programs - Instruction					
05621	Salaries of Teachers	11-320-100-101	-	-	X	
05622	Other Salaries for Instruction	11-320-100-106	-	-	X	
05623	Purchased Professional-Educational Services	11-320-100-320	-	-	X	
05624	Purchased Technical Services	11-320-100-340	-	-	X	
05625	Other Purchased Services (400-500 series)	11-320-100-500	-	-	X	
05626	General Supplies	11-320-100-610	-	-	X	
05627	Textbooks	11-320-100-640	-	-	X	
05628	Other Objects	11-320-100-800	-	-	X	
05630	Total Special Vocational Programs - Instruction		-	-	X	
05640	TOTAL VOCATIONAL PROGRAMS		-	-	X	
	School-Spon. Co/Extra Curricular Actvts. - Inst.					
06030	Salaries	11-401-100-100	X	X	X	
06040	Purchased Services (300-500 series)	11-401-100-500	X	X	X	
06050	Supplies and Materials	11-401-100-600	X	X	X	
06060	Other Objects	11-401-100-800	X	X	X	
06070	Transfers to Cover Deficit (Agency Funds)	11-401-100-930	X	X	X	
06080	Total School-Spon. Co/Extra Curricular Actvts. - Inst.		X	X	X	
	School-Sponsored Athletics - Instruction					
06090	Salaries	11-402-100-100	X	X	X	
06100	Purchased Services (300-500 series)	11-402-100-500	X	X	X	
06110	Supplies and Materials	11-402-100-600	X	X	X	
06120	Other Objects	11-402-100-800	X	X	X	
06130	Transfers to Cover Deficit (Agency Funds)	11-402-100-930	X	X	X	
06140	Total School-Sponsored Athletics - Instruction		X	X	X	
	Other Instructional Programs - Instruction					
06150	Salaries	11-4XX-100-100	X	X	X	
06160	Purchased Services (300-500 series)	11-4XX-100-500	X	X	X	
06170	Supplies and Materials	11-4XX-100-600	X	X	X	
06180	Other Objects	11-4XX-100-800	X	X	X	

2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
06190	Transfers to Cover Deficit (Agency Funds)	11-4XX-100-930	X	X	X	
06200	Total Other Instructional Programs - Instruction		X	X	X	
	Community Services Programs/Operations					
06210	Salaries	11-800-330-100	X	X	X	
06220	Purchased Services (300-500 series)	11-800-330-500	X	X	X	
06230	Supplies and Materials	11-800-330-600	X	X	X	
06240	Other Objects	11-800-330-800	X	X	X	
06250	Transfers to Cover Deficit (Enterprise Funds)	11-800-330-930	X	X	X	
06260	Total Community Services Programs/Operations		X	X	X	
	Undistributed Expenditures - Instruction					
06270	Tuition to Other LEAs Within the State-Regular	11-000-100-561	X	-	-	
06280	Tuition to Other LEAs Within the State-Special	11-000-100-562	X	-	-	
06290	Tuition to County Voc. School Dist.-Regular	11-000-100-563	X	-	-	
06300	Tuition to County Voc. School Dist.-Special	11-000-100-564	X	-	-	
06310	Tuition to CSSD & Reg. Day Schools	11-000-100-565	X	-	-	
06320	Tuition to Priv.Sch. for the Disabled W/I State	11-000-100-566	X	-	-	
06330	Tuition to Priv Sch Disabled&Oth LEAs-Spl,O/S St	11-000-100-567	X	-	-	
06340	Tuition - State Facilities	11-000-100-568	X	-	-	
06350	Tuition - Other	11-000-100-569	X	-	-	
06360	Total Undistributed Expenditures - Instruction		X	-	-	
	Undistributed Expend. - Attend. & Social Work					
06370	Salaries	11-000-211-100	X	X	X	
06380	Purchased Professional and Technical Services	11-000-211-300	X	X	X	
06390	Other Purchased Services (400-500 series)	11-000-211-500	X	X	X	
06400	Supplies and Materials	11-000-211-600	X	X	X	
06410	Other Objects	11-000-211-800	X	X	X	
06420	Total Undistributed Expend. - Attend. & Social Work		X	X	X	
	Undistributed Expenditures - Health Services					
06430	Salaries	11-000-213-100	X	X	X	
06440	Purchased Professional and Technical Services	11-000-213-300	X	X	X	
06450	Other Purchased Services (400-500 series)	11-000-213-500	X	X	X	
06460	Supplies and Materials	11-000-213-600	X	X	X	
06470	Other Objects	11-000-213-800	X	X	X	
06480	Total Undistributed Expenditures - Health Services		X	X	X	
	Undist. Expend-Other Supp Serv Students-Related Serv.					
06481	Salaries	11-000-216-100	X	X	X	
06482	Purchased Professional - Educational Services	11-000-216-320	X	X	X	
06483	Supplies and Materials	11-000-216-600	X	X	X	
06484	Other Objects	11-000-216-800	X	X	X	
06485	Total Undist Expend-Other Supp Serv Students-Related Serv.		X	X	X	
	Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.					
06701	Salaries	11-000-217-100	X	X	X	
06702	Purchased Professional - Educational Services	11-000-217-320	X	X	X	
06703	Supplies and Materials	11-000-217-600	X	X	X	
06704	Other Objects	11-000-217-800	X	X	X	
06705	Total Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.		X	X	X	
	Undist. Expend. - Other Supp. Serv. Students-Reg.					
06490	Salaries of Other Professional Staff	11-000-218-104	X	-	X	
06500	Salaries of Secretarial and Clerical Assistants	11-000-218-105	X	-	X	
06510	Other Salaries	11-000-218-110	X	-	X	
06520	Purchased Professional - Educational Services	11-000-218-320	X	-	X	
06530	Other Purchased Prof. And Tech. Services	11-000-218-390	B	-	X	
06540	Other Purchased Services (400-500 series)	11-000-218-500	X	-	X	
06550	Supplies and Materials	11-000-218-600	X	-	X	
06560	Other Objects	11-000-218-800	X	-	X	
06570	Total Undist. Expend. - Other Supp. Serv. Students-Reg.		X	-	X	
	Undist. Expend. - Other Supp. Serv. Students-Spl.					
06580	Salaries of Other Professional Staff	11-000-219-104	X	X	X	
06590	Salaries of Secretarial and Clerical Assistants	11-000-219-105	X	X	X	
06600	Other Salaries	11-000-219-110	X	X	X	
06610	Purchased Professional - Educational Services	11-000-219-320	X	X	X	
06620	Other Purchased Prof. and Tech. Services	11-000-219-390	B	X	X	

2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
06630	Other Purchased Services (400-500 series)	11-000-219-500	-	X	X	
06640	Residential Costs	11-000-219-591	X	-	-	
06650	Misc Pur Serv(400-500 series O/than Resid Costs)	11-000-219-592	X	-	-	
06660	Supplies and Materials	11-000-219-600	X	X	X	
06670	Other Objects	11-000-219-800	X	X	X	
06680	Total Undist. Expend. - Other Supp. Serv. Students-Spl.		X	X	X	
	Undist. Expend. - Improvement of Inst. Serv.					
06750	Salaries of Supervisor of Instruction	11-000-221-102	X	X	X	
06760	Salaries of Other Professional Staff	11-000-221-104	X	X	X	
06770	Salaries of Secr and Clerical Assist.	11-000-221-105	X	X	X	
06780	Other Salaries	11-000-221-110	X	X	X	
06790	Purchased Prof- Educational Services	11-000-221-320	X	X	X	
06800	Other Purch. Prof and Tech. Serevices	11-000-221-390	B	X	X	
06810	Other Purch Services (400-500)	11-000-221-500	X	X	X	
06820	Supplies and Materials	11-000-221-600	X	X	X	
06830	Other Objects	11-000-221-800	X	X	X	
06840	Total Undist. Expend. - Improvement of Inst. Serv.		X	X	X	
	Undist. Expend. - Edu. Media Serv./Sch. Library					
06850	Salaries	11-000-222-100	X	X	X	
06860	Purchased Professional and Technical Services	11-000-222-300	X	X	X	
06870	Other Purchased Services (400-500 series)	11-000-222-500	X	X	X	
06880	Supplies and Materials	11-000-222-600	X	X	X	
06890	Other Objects	11-000-222-800	X	X	X	
06900	Total Undist. Expend. - Edu. Media Serv./Sch. Library		X	X	X	
	Undist. Expend. - Instructional Staff Training Serv.					
07601	Salaries of Supervisors of Instruction	11-000-223-102	X	X	X	
07602	Salaries of Other Professional Staff	11-000-223-104	X	X	X	
07603	Salaries of Secretarial and Clerical Assist	11-000-223-105	X	X	X	
07604	Other Salaries	11-000-223-110	X	X	X	
07605	Purchased Professional - Educational Servic	11-000-223-320	X	X	X	
07606	Other Purchased Prof. and Tech. Services	11-000-223-390	X	X	X	
07607	Other Purchased Services (400-500 series)	11-000-223-500	X	X	X	
07608	Supplies and Materials	11-000-223-600	X	X	X	
07609	Other Objects	11-000-223-800	X	X	X	
07610	Total Undist. Expend. - Instructional Staff Training Serv.		X	X	X	
	Undist. Expend. - Support Serv. - Gen. Admin.					
06910	Salaries	11-000-230-100	X	X	X	
06920	Legal Services	11-000-230-331	X	X	X	
06921	Audit Fees	11-000-230-332	X	X	X	New line in 2004-05, previously included in line 6930
06930	Other Purchased Professional Services	11-000-230-339	X	X	X	02-03 and 03-04 included line 6921
06940	Purchased Technical Services	11-000-230-340	X	X	X	
06950	Communications / Telephone	11-000-230-530	X	X	X	
06955	BOE Other Purchased Services	11-000-230-585	X	X	X	New line in 2004-05, previously included in line 6960
06960	Other Purchased Serv (400-500)	11-000-230-590	X	X	X	02-03 and 03-04 included line 6955
06970	Supplies and Materials	11-000-230-600	X	X	X	Line no longer used in 04-05. Use lines 6975 and 6976
06975	General Supplies	11-000-230-610	X	X	X	New line in 2004-05, previously included in line 6970
06976	BOE In-House Traning/Meeting Supplies	11-000-230-630	X	X	X	New line in 2004-05, previously included in line 6970
06980	Judgments Against The School District	11-000-230-820	X	X	X	
06990	Miscellaneous Expenditures	11-000-230-890	X	X	X	02-03 and 03-04- included line 6995
06995	BOE Membership Dues and Fees	11-000-230-895	X	X	X	New line in 2004-05, previously included in line 6990
07000	Total Undist. Expend. - Support Serv. - Gen. Admin.		X	X	X	
	Undist. Expend. - Support Serv. - School Admin.					
07010	Salaries of Principals/Assistant Principals	11-000-240-103	X	X	X	
07020	Salaries of Other Professional Staff	11-000-240-104	X	X	X	
07030	Salaries of Secretarial and Clerical Assistants	11-000-240-105	X	X	X	
07040	Other Salaries	11-000-240-110	X	X	X	
07050	Purchased Professional and Technical Services	11-000-240-300	X	X	X	
07060	Other Purchased Services (400-500 series)	11-000-240-500	X	X	X	
07070	Supplies and Materials	11-000-240-600	X	X	X	
07080	Other Objects	11-000-240-800	X	X	X	
07090	Total Undist. Expend. - Support Serv. - School Admin.		X	X	X	
	Undist. Expend. - Central Services					

X = Used by District Type  
 - = Not Used by District Type  
 O = Optional Use

2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
07100	Salaries	11-000-251-100	X	X	X	New line in 2004-05, previously included in line 7360
07105	Purchased Professional Services	11-000-251-330	X	X	X	New line in 2004-05, previously included in line 7430
07110	Purchased Technical Services	11-000-251-340	X	X	X	New line in 2004-05, previously included in line 7440
07115	Miscellaneous Purchased Services (400-500 series)	11-000-251-592	X	X	X	New line in 2004-05, previously included in line 7455
07120	Sale/Lease-back Payments	11-000-251-594	X	X	X	New line in 2004-06, previously included in line 7456
07125	Supplies and Materials	11-000-251-600	X	X	X	New line in 2004-05, previously included in line 7460
07130	Interest on Current Loans	11-000-251-831	X	X	X	New line in 2004-05, previously included in line 7470
07135	Interest on Lease Purchase Agreements	11-000-251-832	X	X	X	New line in 2004-05, previously included in line 7480
07140	Interest on Bond Anticipation Notes (BANs)	11-000-251-836	X	X	X	New line in 2004-05, previously included in line 7490
07145	Other Objects	11-000-251-890	X	X	X	New line in 2004-05, previously included in line 7490
07150	Total Undist. Expend. - Support Serv. - School Admin.		X	X	X	New line in 2004-05, previously included in line 7500
	Undist. Expend. - Admin. Info. Technology					
07155	Salaries	11-000-252-100	X	X	X	New line in 2004-05, previously included in line 7360
07160	Purchased Professional Services	11-000-252-330	X	X	X	New line in 2004-05, previously included in line 7430
07165	Purchased Technical Services	11-000-252-340	X	X	X	New line in 2004-05, previously included in line 7440
07170	Other Purchased Services (400-500 series)	11-000-252-500	X	X	X	New line in 2004-05, previously included in line 7455
07175	Supplies and Materials	11-000-252-600	X	X	X	New line in 2004-05, previously included in line 7460
07180	Other Objects	11-000-252-800	X	X	X	New line in 2004-05, previously included in line 7490
07185	Total Undist. Expend. - Admin. Info. Technology		X	X	X	New line in 2004-05, previously included in line 7500
	Undist. Expend. - Required Maint. For Sch. Facil.					
07620	Increase in Maintenance Reserve	10-606	X	X	X	
07621	Salaries	11-000-261-100	X	X	X	
07622	Cleaning, Repair, and Maintenance Services	11-000-261-420	X	X	X	
07623	General Supplies	11-000-261-610	X	X	X	
07624	Other Objects	11-000-261-800	X	X	X	
07625	Total Undist. Expend. - Required Maint. For Sch. Facil.		X	X	X	
	Undist. Expend. - Oth. Oper. & Maint. of Plant					
07626	Salaries	11-000-262-100	X	X	X	
07627	Purchased Professional and Technical Services	11-000-262-300	X	X	X	
07628	Cleaning, Repair, and Maintenance Services	11-000-262-420	X	X	X	
07629	Rental of Land & Bldg. Oth. than Lease Pur Agrmt	11-000-262-441	X	X	X	
07630	Other Purchased Property Services	11-000-262-490	X	X	X	
07631	Insurance	11-000-262-520	X	X	X	
07632	Miscellaneous Purchased Services	11-000-262-590	X	X	X	
07633	General Supplies	11-000-262-610	X	X	X	
07634	Energy (Heat and Electricity)	11-000-262-620	X	X	X	
07635	Other Objects	11-000-262-800	X	X	X	
07636	Total Undist. Expend. - Other Oper. & Maint. of Plant		X	X	X	
07637	Total Undist. Expend-Oper. & Maint. of Plant Serv.		X	X	X	
	Undist. Expend. - Student Transportation Serv.					
07210	Sal. for Pupil Trans(Bet Home & Sch)-Reg.	11-000-270-160	X	-	X	Object code changed from 107 to 160 in 2004-05
07220	Sal for Pupil Trans(Bet Home & Sch)-Sp Ed	11-000-270-161	X	-	X	Object code changed from 108 to 161 in 2004-05
07230	Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-162	X	X	X	Object code changed from 109 to 162 in 2004-05
07235	Sal. for Pupil Trans (Bet. Home & Sch) NonPublic	11-000-270-163	X	X	X	New line in 2004-05, previously included in line 7210
07241	Management Fee -ESC & CTSA Trans. Program	11-000-270-350	X		X	
07242	Other Purchased Prof. and Technical Serv.	11-000-270-390	X	X	X	
07250	Cleaning, Repair, & Maint. Services	11-000-270-420	X	X	X	
07251	Rental Payments - School Buses	11-000-270-442	X	X	X	
07252	Lease Purchase Payments - School Buses	11-000-270-443	X	X	X	
07260	Contr Serv (Bet. Home and Sch)-Vendors	11-000-270-511	X	-	X	
07270	Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512	X	X	X	
07280	Contr Serv(Bet. Home & Sch)-Joint Agreements	11-000-270-513	X	-	X	
07290	Contract. Serv. (Sp Ed Stds)-Vendors	11-000-270-514	X	-	X	
07300	Contract. Serv.(Sp Ed Stds)-Joint Agrmnts	11-000-270-515	X	-	X	
07301	Contract. Serv.(Reg. Students)-ESCs & CTSA's	11-000-270-517	X	-	X	
07302	Contract. Serv.(Spl. Ed. Students)-ESCs & CTSA's	11-000-270-518	X	-	X	
07303	Contr Serv. - Aid in Lieu of Payments-Non Public Sch	11-000-270-503	X	-	-	2002-03 and 2003-04 included line 7304
07304	Contr Serv. - Aid in Lieu of Payments-Charter Sch Stud.	11-000-270-504	X	-	-	New line in 2004-05 - previously included in line 7303
07310	Misc. Purchased Services - Transportation	11-000-270-593	X	X	X	
07320	Supplies and Materials	11-000-270-600	X	X	X	
07340	Miscellaneous Expenditures	11-000-270-800	X	X	X	Changed object code
07350	Total Undist. Expend. - Student Transportation Serv.		X	X	X	

2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
	<b>Undist. Expend. - Other Support Serv.</b>					
07355	Increase in Sale/Lease-back Reserve	10-605	X	X	X	
07360	Salaries	11-000-290-100	X	X	X	2002-03 and 2003-04 included lines 7100 and 7155
07430	Purchased Professional Services	11-000-290-330	X	X	X	Line no longer applicable in 04-05 , use 7105 & 7160
07440	Purchased Technical Services	11-000-290-340	X	X	X	Line no longer applicable in 04-05 , use 7110 & 7165
07455	Miscellaneous Purchased Services (300-500 series)	11-000-290-500	X	X	X	02-03 and 03-04 included 7115 & 7170, object changed
07456	Sale/Lease-back Payments	11-000-290-594	X	X	X	Line no longer applicable in 04-05 – moved to function 251
07460	Supplies and Materials	11-000-290-600	X	X	X	2002-03 and 2003-04 included lines 7125 and 7175
07470	Interest on Current Loans	11-000-290-831	X	X	X	Line no longer applicable in 04 -05– moved to function 251
07480	Interest for Lease Purchase Agreements	11-000-290-832	X	X	X	Line no longer applicable in 04-05 – moved to function 251
07490	Miscellaneous Expenditures	11-000-290-800	X	X	X	02-03 & 03-04 included lines 7140,7145 & 7180
07500	<b>Total Undist. Expend. -Other Support Serv.</b>		X	X	X	2002-03 and 2003-04 included lines 7150 and 7185
	<b>ALLOCATED BENEFITS</b>					
	<b>Regular Programs - Instruction</b>					
	Group Insurance	11-1XX-100-210	O	-	O	
10120	Social Security Contributions	11-1XX-100-220	O	-	O	
10130	T.P.A.F. Contributions - ERIP	11-1XX-100-232	O	-	O	
10140	Other Retirement Contributions - Regular	11-1XX-100-241	O	-	O	
10150	Other Retirement Contributions - ERIP	11-1XX-100-242	O	-	O	
10160	Unemployment Compensation	11-1XX-100-250	O	-	O	
10170	Workmen's Compensation	11-1XX-100-260	O	-	O	
10180	Health Benefits	11-1XX-100-270	O	-	O	
10190	Tuition Reimbursement	11-1XX-100-280	O	-	O	
10200	Other Employee Benefits	11-1XX-100-290	O	-	O	
10210	<b>Total Regular Programs - Instruction</b>		O	-	O	
	<b>Special Programs - Instruction</b>					
10220	Group Insurance	11-2XX-100-210	O	O	O	
10230	Social Security Contributions	11-2XX-100-220	O	O	O	
10240	T.P.A.F. Contributions - ERIP	11-2XX-100-232	O	O	O	
10250	Other Retirement Contributions - Regular	11-2XX-100-241	O	O	O	
10260	Other Retirement Contributions - ERIP	11-2XX-100-242	O	O	O	
10270	Unemployment Compensation	11-2XX-100-250	O	O	O	
10280	Workmen's Compensation	11-2XX-100-260	O	O	O	
10290	Health Benefits	11-2XX-100-270	O	O	O	
10300	Tuition Reimbursement	11-2XX-100-280	O	O	O	
10310	Other Employee Benefits	11-2XX-100-290	O	O	O	
10320	<b>Total Special Programs - Instruction</b>		O	O	O	
	<b>Vocational Programs - Instruction</b>					
10330	Group Insurance	11-3XX-100-210	O	-	O	
10340	Social Security Contributions	11-3XX-100-220	O	-	O	
10350	T.P.A.F. Contributions - ERIP	11-3XX-100-232	O	-	O	
10360	Other Retirement Contributions - Regular	11-3XX-100-241	O	-	O	
10370	Other Retirement Contributions - ERIP	11-3XX-100-242	O	-	O	
10380	Unemployment Compensation	11-3XX-100-250	O	-	O	
10390	Workmen's Compensation	11-3XX-100-260	O	-	O	
10400	Health Benefits	11-3XX-100-270	O	-	O	
10410	Tuition Reimbursement	11-3XX-100-280	O	-	O	
10420	Other Employee Benefits	11-3XX-100-290	O	-	O	
10430	<b>Total Vocational Programs - Instruction</b>		O	-	O	
	<b>Other Instructional Programs - Instruction</b>					
10440	Group Insurance	11-4XX-100-210	O	O	O	
10450	Social Security Contributions	11-4XX-100-220	O	O	O	
10460	T.P.A.F. Contributions - ERIP	11-4XX-100-232	O	O	O	
10470	Other Retirement Contributions - Regular	11-4XX-100-241	O	O	O	
10480	Other Retirement Contributions - ERIP	11-4XX-100-242	O	O	O	
10490	Unemployment Compensation	11-4XX-100-250	O	O	O	
10500	Workmen's Compensation	11-4XX-100-260	O	O	O	
10510	Health Benefits	11-4XX-100-270	O	O	O	
10520	Tuition Reimbursement	11-4XX-100-280	O	O	O	
10530	Other Employee Benefits	11-4XX-100-290	O	O	O	
10540	<b>Total Other Instructional Programs - Instruction</b>		O	O	O	
	<b>Community Services Programs/Operations</b>					

2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
10610	Group Insurance	11-800-330-210	O	O	O	
10620	Social Security Contributions	11-800-330-220	O	O	O	
10630	T.P.A.F. Contributions - ERIP	11-800-330-232	O	O	O	
10640	Other Retirement Contributions - Regular	11-800-330-241	O	O	O	
10650	Other Retirement Contributions - ERIP	11-800-330-242	O	O	O	
10660	Unemployment Compensation	11-800-330-250	O	O	O	
10670	Workmen's Compensation	11-800-330-260	O	O	O	
10680	Health Benefits	11-800-330-270	O	O	O	
10690	Tuition Reimbursement	11-800-330-280	O	O	O	
10700	Other Employee Benefits	11-800-330-290	O	O	O	
10710	Total Community Services Programs/Operations		O	O	O	
	Attendance and Social Work Services					
10720	Group Insurance	11-000-211-210	O	O	O	
10730	Social Security Contributions	11-000-211-220	O	O	O	
10740	T.P.A.F. Contributions - ERIP	11-000-211-232	O	O	O	
10750	Other Retirement Contributions - Regular	11-000-211-241	O	O	O	
10760	Other Retirement Contributions - ERIP	11-000-211-242	O	O	O	
10770	Unemployment Compensation	11-000-211-250	O	O	O	
10780	Workmen's Compensation	11-000-211-260	O	O	O	
10790	Health Benefits	11-000-211-270	O	O	O	
10800	Tuition Reimbursement	11-000-211-280	O	O	O	
10810	Other Employee Benefits	11-000-211-290	O	O	O	
10820	Total Attendance and Social Work Services		O	O	O	
	Health Services					
10830	Group Insurance	11-000-213-210	O	O	O	
10840	Social Security Contributions	11-000-213-220	O	O	O	
10850	T.P.A.F. Contributions - ERIP	11-000-213-232	O	O	O	
10860	Other Retirement Contributions - Regular	11-000-213-241	O	O	O	
10870	Other Retirement Contributions - ERIP	11-000-213-242	O	O	O	
10880	Unemployment Compensation	11-000-213-250	O	O	O	
10890	Workmen's Compensation	11-000-213-260	O	O	O	
10900	Health Benefits	11-000-213-270	O	O	O	
10910	Tuition Reimbursement	11-000-213-280	O	O	O	
10920	Other Employee Benefits	11-000-213-290	O	O	O	
10930	Total Health Services		O	O	O	
	Other Supp. Serv.- Students - Related Services					
10940	Group Insurance	11-000-216-210	O	O	O	
10950	Social Security Contributions	11-000-216-220	O	O	O	
10960	T.P.A.F. Contributions - ERIP	11-000-216-232	O	O	O	
10970	Other Retirement Contributions - Regular	11-000-216-241	O	O	O	
10980	Other Retirement Contributions - ERIP	11-000-216-242	O	O	O	
10990	Unemployment Compensation	11-000-216-250	O	O	O	
11000	Workmen's Compensation	11-000-216-260	O	O	O	
11010	Health Benefits	11-000-216-270	O	O	O	
11020	Tuition Reimbursement	11-000-216-280	O	O	O	
11030	Other Employee Benefits	11-000-216-290	O	O	O	
11040	Total Other Supp. Serv.- Students - Related Services		O	O	O	
	Other Supp Serv. - Students - Extraordinary Services					
11110	Group Insurance	11-000-217-210	O	O	O	
11120	Social Security Contributions	11-000-217-220	O	O	O	
11130	T.P.A.F. Contributions - ERIP	11-000-217-232	O	O	O	
11140	Other Retirement Contributions - Regular	11-000-217-241	O	O	O	
11150	Other Retirement Contributions - ERIP	11-000-217-242	O	O	O	
11160	Unemployment Compensation	11-000-217-250	O	O	O	
11170	Workmen's Compensation	11-000-217-260	O	O	O	
11180	Health Benefits	11-000-217-270	O	O	O	
11190	Tuition Reimbursement	11-000-217-280	O	O	O	
11200	Other Employee Benefits	11-000-217-290	O	O	O	
11210	Total Other Supp Serv. - Students - Extraordinary Services		O	O	O	
	Other Supp Serv. - Students - Regular					
11220	Group Insurance	11-000-218-210	O	-	O	
11230	Social Security Contributions	11-000-218-220	O	-	O	



# 2004-05 DETAILED APPROPRIATIONS GRID

LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
11240	T.P.A.F. Contributions - ERIP	11-000-218-232	O	-	O	
11250	Other Retirement Contributions - Regular	11-000-218-241	O	-	O	
11260	Other Retirement Contributions - ERIP	11-000-218-242	O	-	O	
11270	Unemployment Compensation	11-000-218-250	O	-	O	
11280	Workmen's Compensation	11-000-218-260	O	-	O	
11290	Health Benefits	11-000-218-270	O	-	O	
11300	Tuition Reimbursement	11-000-218-280	O	-	O	
11310	Other Employee Benefits	11-000-218-290	O	-	O	
11320	Total Other Supp Serv. - Students - Regular		O	-	O	
	Other Supp Serv. - Students - Special					
11330	Group Insurance	11-000-219-210	O	O	O	
11340	Social Security Contributions	11-000-219-220	O	O	O	
11350	T.P.A.F. Contributions - ERIP	11-000-219-232	O	O	O	
11360	Other Retirement Contributions - Regular	11-000-219-241	O	O	O	
11370	Other Retirement Contributions - ERIP	11-000-219-242	O	O	O	
11380	Unemployment Compensation	11-000-219-250	O	O	O	
11390	Workmen's Compensation	11-000-219-260	O	O	O	
11400	Health Benefits	11-000-219-270	O	O	O	
11410	Tuition Reimbursement	11-000-219-280	O	O	O	
11420	Other Employee Benefits	11-000-219-290	O	O	O	
11430	Total Other Supp Serv. - Students - Special		O	O	O	
	Improvement of Instruction Services					
11440	Group Insurance	11-000-221-210	O	O	O	
11450	Social Security Contributions	11-000-221-220	O	O	O	
11460	T.P.A.F. Contributions - ERIP	11-000-221-232	O	O	O	
11470	Other Retirement Contributions - Regular	11-000-221-241	O	O	O	
11480	Other Retirement Contributions - ERIP	11-000-221-242	O	O	O	
11490	Unemployment Compensation	11-000-221-250	O	O	O	
11500	Workmen's Compensation	11-000-221-260	O	O	O	
11510	Health Benefits	11-000-221-270	O	O	O	
11520	Tuition Reimbursement	11-000-221-280	O	O	O	
11530	Other Employee Benefits	11-000-221-290	O	O	O	
11540	Total Improvement of Instruction Services		O	O	O	
	Educational Media Services - School Library					
11610	Group Insurance	11-000-222-210	O	O	O	
11620	Social Security Contributions	11-000-222-220	O	O	O	
11630	T.P.A.F. Contributions - ERIP	11-000-222-232	O	O	O	
11640	Other Retirement Contributions - Regular	11-000-222-241	O	O	O	
11650	Other Retirement Contributions - ERIP	11-000-222-242	O	O	O	
11660	Unemployment Compensation	11-000-222-250	O	O	O	
11670	Workmen's Compensation	11-000-222-260	O	O	O	
11680	Health Benefits	11-000-222-270	O	O	O	
11690	Tuition Reimbursement	11-000-222-280	O	O	O	
11700	Other Employee Benefits	11-000-222-290	O	O	O	
11710	Total Educational Media Services - School Library		O	O	O	
	Instructional Staff Training Services					
11720	Group Insurance	11-000-223-210	O	O	O	
11730	Social Security Contributions	11-000-223-220	O	O	O	
11740	T.P.A.F. Contributions - ERIP	11-000-223-232	O	O	O	
11750	Other Retirement Contributions - Regular	11-000-223-241	O	O	O	
11760	Other Retirement Contributions - ERIP	11-000-223-242	O	O	O	
11770	Unemployment Compensation	11-000-223-250	O	O	O	
11780	Workmen's Compensation	11-000-223-260	O	O	O	
11790	Health Benefits	11-000-223-270	O	O	O	
11800	Tuition Reimbursement	11-000-223-280	O	O	O	
11810	Other Employee Benefits	11-000-223-290	O	O	O	
11820	Total Instructional Staff Training Services		O	O	O	
	Support Services - General Administration					
11830	Group Insurance	11-000-230-210	O	O	O	
11840	Social Security Contributions	11-000-230-220	O	O	O	
11850	T.P.A.F. Contributions - ERIP	11-000-230-232	O	O	O	
11860	Other Retirement Contributions - Regular	11-000-230-241	O	O	O	

2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
11870	Other Retirement Contributions - ERIP	11-000-230-242	O	O	O	
11880	Unemployment Compensation	11-000-230-250	O	O	O	
11890	Workmen's Compensation	11-000-230-260	O	O	O	
11900	Health Benefits	11-000-230-270	O	O	O	
11910	Tuition Reimbursement	11-000-230-280	O	O	O	
11920	Other Employee Benefits	11-000-230-290	O	O	O	
11930	Total Support Services - General Administration		O	O	O	
	Support Services - School Administration					
11940	Group Insurance	11-000-240-210	O	O	O	
11950	Social Security Contributions	11-000-240-220	O	O	O	
11960	T.P.A.F. Contributions - ERIP	11-000-240-232	O	O	O	
11970	Other Retirement Contributions - Regular	11-000-240-241	O	O	O	
11980	Other Retirement Contributions - ERIP	11-000-240-242	O	O	O	
11990	Unemployment Compensation	11-000-240-250	O	O	O	
12000	Workmen's Compensation	11-000-240-260	O	O	O	
12010	Health Benefits	11-000-240-270	O	O	O	
12020	Tuition Reimbursement	11-000-240-280	O	O	O	
12030	Other Employee Benefits	11-000-240-290	O	O	O	
12040	Total Support Services - School Administration		O	O	O	
	Support Services - Central Services					
12800	Group Insurance	11-000-251-210	O	O	O	New line in 2004-05 - previously included in line 12330
12805	Social Security Contributions	11-000-251-220	O	O	O	New line in 2004-05 - previously included in line 12340
12810	T.P.A.F. Contributions - ERIP	11-000-251-232	O	O	O	New line in 2004-05 - previously included in line 12350
12815	Other Retirement Contributions - Regular	11-000-251-241	O	O	O	New line in 2004-05 - previously included in line 12360
12820	Other Retirement Contributions - ERIP	11-000-251-242	O	O	O	New line in 2004-05 - previously included in line 12370
12825	Unemployment Compensation	11-000-251-250	O	O	O	New line in 2004-05 - previously included in line 12380
12830	Workmen's Compensation	11-000-251-260	O	O	O	New line in 2004-05 - previously included in line 12390
12835	Health Benefits	11-000-251-270	O	O	O	New line in 2004-05 - previously included in line 12400
12840	Tuition Reimbursement	11-000-251-280	O	O	O	New line in 2004-05 - previously included in line 12410
12845	Other Employee Benefits	11-000-251-290	O	O	O	New line in 2004-05 - previously included in line 12420
12850	Total Support Services - Central Services		O	O	O	New line in 2004-05 - previously included in line 12430
	Support Services - Admin. Info, Technology					
12900	Group Insurance	11-000-252-210	O	O	O	New line in 2004-05 - previously included in line 12330
12905	Social Security Contributions	11-000-252-220	O	O	O	New line in 2004-05 - previously included in line 12340
12910	T.P.A.F. Contributions - ERIP	11-000-252-232	O	O	O	New line in 2004-05 - previously included in line 12350
12915	Other Retirement Contributions - Regular	11-000-252-241	O	O	O	New line in 2004-05 - previously included in line 12360
12920	Other Retirement Contributions - ERIP	11-000-252-242	O	O	O	New line in 2004-05 - previously included in line 12370
12925	Unemployment Compensation	11-000-252-250	O	O	O	New line in 2004-05 - previously included in line 12380
12930	Workmen's Compensation	11-000-252-260	O	O	O	New line in 2004-05 - previously included in line 12390
12935	Health Benefits	11-000-252-270	O	O	O	New line in 2004-05 - previously included in line 12400
12940	Tuition Reimbursement	11-000-252-280	O	O	O	New line in 2004-05 - previously included in line 12410
12945	Other Employee Benefits	11-000-252-290	O	O	O	New line in 2004-05 - previously included in line 12420
12950	Total Support Services - Admin. Info, Technology		O	O	O	New line in 2004-05 - previously included in line 12430
	Operation and Maintenance of Plant Service					
12110	Group Insurance	11-000-260-210	O	O	O	
12120	Social Security Contributions	11-000-260-220	O	O	O	
12130	T.P.A.F. Contributions - ERIP	11-000-260-232	O	O	O	
12140	Other Retirement Contributions - Regular	11-000-260-241	O	O	O	
12150	Other Retirement Contributions - ERIP	11-000-260-242	O	O	O	
12160	Unemployment Compensation	11-000-260-250	O	O	O	
12170	Workmen's Compensation	11-000-260-260	O	O	O	
12180	Health Benefits	11-000-260-270	O	O	O	
12190	Tuition Reimbursement	11-000-260-280	O	O	O	
12200	Other Employee Benefits	11-000-260-290	O	O	O	
12210	Total Operation and Maintenance of Plant Service		O	O	O	
	Student Transportation Services					
12220	Group Insurance	11-000-270-210	O	O	O	
12230	Social Security Contributions	11-000-270-220	O	O	O	
12240	T.P.A.F. Contributions - ERIP	11-000-270-232	O	O	O	
12250	Other Retirement Contributions - Regular	11-000-270-241	O	O	O	
12260	Other Retirement Contributions - ERIP	11-000-270-242	O	O	O	
12270	Unemployment Compensation	11-000-270-250	O	O	O	

2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
12280	Workmen's Compensation	11-000-270-260	O	O	O	
12290	Health Benefits	11-000-270-270	O	O	O	
12300	Tuition Reimbursement	11-000-270-280	O	O	O	
12310	Other Employee Benefits	11-000-270-290	O	O	O	
12320	Total Student Transportation Services		O	O	O	
	Other Support Services					
12330	Group Insurance	11-000-290-210	O	O	O	2002-03 and 2003-04 included lines 12800 and 12900
12340	Social Security Contributions	11-000-290-220	O	O	O	2002-03 and 2003-04 included lines 12805 and 12905
12350	T.P.A.F. Contributions - ERIP	11-000-290-232	O	O	O	2002-03 and 2003-04 included lines 12810 and 12910
12360	Other Retirement Contributions - Regular	11-000-290-241	O	O	O	2002-03 and 2003-04 included lines 12815 and 12915
12370	Other Retirement Contributions - ERIP	11-000-290-242	O	O	O	2002-03 and 2003-04 included lines 12820 and 12920
12380	Unemployment Compensation	11-000-290-250	O	O	O	2002-03 and 2003-04 included lines 12825 and 12925
12390	Workmen's Compensation	11-000-290-260	O	O	O	2002-03 and 2003-04 included lines 12830 and 12930
12400	Health Benefits	11-000-290-270	O	O	O	2002-03 and 2003-04 included lines 12835 and 12935
12410	Tuition Reimbursement	11-000-290-280	O	O	O	2002-03 and 2003-04 included lines 12840 and 12940
12420	Other Employee Benefits	11-000-290-290	O	O	O	2002-03 and 2003-04 included lines 12845 and 12945
12430	Total Other Support Services		O	O	O	2002-03 and 2003-04 included lines 12850 and 12950
	Facilities Acquisition & Construction Services					
12440	Group Insurance	11-000-400-210	O	O	O	
12450	Social Security Contributions	11-000-400-220	O	O	O	
12460	T.P.A.F. Contributions - ERIP	11-000-400-232	O	O	O	
12470	Other Retirement Contributions - Regular	11-000-400-241	O	O	O	
12480	Other Retirement Contributions - ERIP	11-000-400-242	O	O	O	
12490	Unemployment Compensation	11-000-400-250	O	O	O	
12500	Workmen's Compensation	11-000-400-260	O	O	O	
12510	Health Benefits	11-000-400-270	O	O	O	
12520	Tuition Reimbursement	11-000-400-280	O	O	O	
12530	Other Employee Benefits	11-000-400-290	O	O	O	
12540	Total Facilities Acquisition & Construction Services		O	O	O	
12550	TOTAL ALLOCATED BENEFITS		O	O	O	
	UNALLOCATED BENEFITS					
12610	Group Insurance	11-000-291-210	X	X	X	
12620	Social Security Contributions	11-000-291-220	X	X	X	
12630	T.P.A.F. Contributions - ERIP	11-000-291-232	X	X	X	
12640	Other Retirement Contributions - Regular	11-000-291-241	X	X	X	
12650	Other Retirement Contributions - ERIP	11-000-291-242	X	X	X	
12660	Unemployment Compensation	11-000-291-250	X	X	X	
12670	Workmen's Compensation	11-000-291-260	X	X	X	
12680	Health Benefits	11-000-291-270	X	X	X	
12690	Tuition Reimbursement	11-000-291-280	X	X	X	
12700	Other Employee Benefits	11-000-291-290	X	X	X	
12710	TOTAL UNALLOCATED BENEFITS		X	X	X	
12720	TOTAL PERSONAL SERVICES - EMPLOYEE		X	X	X	
	Undistributed Expenditures - Food Services					
07550	Transfers to Cover Deficit (Enterprise Fund)	11-000-310-930	X	X	X	
07560	Total Undistributed Expenditures - Food Services		X	X	X	
07570	TOTAL UNDISTRIBUTED EXPENDITURES		X	X	X	
07580	TOTAL GENERAL CURRENT EXPENSE		X	X	X	
	CAPITAL OUTLAY					
07690	Increase in Capital Reserve	10-604	X	X	X	
07695	Interest Deposit to Capital Reserve	10-604	X	X	X	
	EQUIPMENT					
07701	Preschool	12-105-100-730	X	-	-	New line in 2004-05, previously included in line 7700
07700	Kindergarten	12-110-100-730	X	-	-	2002-03 and 2003-04 included line 7701
07710	Grades 1-5	12-120-100-730	X	-	-	
07720	Grades 6-8	12-130-100-730	X	-	-	
07730	Grades 9-12	12-140-100-730	X	-	X	
07731	Home Instruction	12-150-100-730	X	-	X	
	Special Education - Instruction:					
07740	Cognitive - Mild	12-201-100-730	X	X	-	
07750	Cognitive - Moderate	12-202-100-730	X	X	-	
07770	Learning and/or Language Disabilities	12-204-100-730	X	X	-	

# 2004-05 DETAILED APPROPRIATIONS GRID

LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
07790	Visual Impairments	12-206-100-730	X	X	-	
07800	Auditory Impairments	12-207-100-730	X	X	-	
07820	Behavioral Disabilities	12-209-100-730	X	X	-	
07850	Multiple Disabilities	12-212-100-730	X	X	-	
07860	Resource Room/Resource Center	12-213-100-730	X	-	X	
07870	Autism	12-214-100-730	X	X	-	
07880	Preschool Disabilities - Part-Time	12-215-100-730	X	X	-	
07890	Preschool Disabilities - Full-Time	12-216-100-730	X	X	-	
07920	Home Instruction	12-219-100-730	X	X	X	
07940	Extended School Year	12-221-100-730	-	X	-	
07950	Cognitive - Severe	12-222-100-730	X	X	-	
07960	Basic Skills/Remedial - Instruction	12-230-100-730	X	-	X	
07970	Bilingual Education - Instruction	12-240-100-730	X	-	X	
	Vocational Programs:					
07979	Vocational Programs:Regular Programs	12-310-100-730	-	-	X	
08009	Vocational Programs:Special Programs	12-320-100-730	-	-	X	
08070	Vocational Programs - Local - Instruction	12-3XX-100-730	X	-	-	
08080	School-Sponsored and Other Instructional Program	12-4XX-100-730	X	X	X	
	Undistributed:					
08090	Undistributed Expenditures - Instruction	12-000-100-730	X	X	X	
08100	Undist.Expend.-Support Serv.-Students - Reg.	12-000-210-730	X	-	X	
08110	Undist.Expend.- Support Serv. - Students	12-000-210-730	-	X	-	
08111	Undist. Expend. - Supp Serv. - Related & Extra.	12-000-21X-730	X	X	X	
08120	Undist.Expend.-Support Serv. - Students - Spl.	12-000-219-730	X	-	X	
08130	Undist.Expend.-Support Serv. - Inst. Staff	12-000-220-730	X	X	X	
08140	Undistributed Expenditures - General Admin.	12-000-230-730	X	X	X	
08150	Undistributed Expenditures - School Admin.	12-000-240-730	X	X	X	
08155	Undistributed Expenditures - Central Services	12-000-251-730	X	X	X	New line in 2004-05, previously included in line 8200
08156	Undistributed Expenditures - Admin. Info. Tech.	12-000-252-730	X	X	X	New line in 2004-05, previously included in line 8200
08160	Undist.Expend.- Operation & Maint. of Plant Serv	12-000-260-730	X	X	X	
08170	Undist.Expend.-Student Trans.-Non-Inst. Equip.	12-000-270-732	X	X	X	
08180	School Buses - Regular	12-000-270-733	X	-	X	
08190	School Buses - Special	12-000-270-734	X	X	X	
08200	Undist.Expend.-Other Support Serv.	12-000-290-730	X	X	X	02-03 and 03-04 included lines 8155 and 8156
08210	Undistributed Expenditures - Non-Inst. Serv.	12-000-300-730	X	X	X	
08220	Special Schools (All Programs)	12-XXX-X00-730	X	X	X	
08230	TOTAL EQUIPMENT		X	X	X	
	Facilities Acquisition and Construction Serv.					
08240	Salaries	12-000-400-100	X	X	X	
08250	Legal Services	12-000-400-331	X	X	X	
08260	Other Purchased Prof. and Tech. Services	12-000-400-390	X	X	X	
08270	Construction Services	12-000-400-450	X	X	X	
08280	General Supplies	12-000-400-610	X	X	X	
08290	Land and Improvements	12-000-400-710	X	X	X	
08300	Lease Purchase Agreements - Principal	12-000-400-721	X	X	X	
08310	Bldgs. Other than Lease Purchase Agreements	12-000-400-722	X	X	X	
08315	Infrastructure	12-000-400-780	X	X	X	New line in 2004-05
08320	Other Objects	12-000-400-800	X	X	X	
08325	Facilities Grant-Transfer to Special Revenue	12-000-400-930			X	
08326	Capital Outlay - Transfer to capital Projects	12-000-400-932	X	X	X	
08330	Total Facilities Acquisition and Construction Serv.		X	X	X	
08335	Capital Reserve - Transfer to Capital Projects	12-000-400-931	X	X	X	
08336	Capital Reserve - Transfer to Debt Service	12-000-400-933	X			
08340	TOTAL CAPITAL OUTLAY		X	X	X	
	SPECIAL SCHOOLS					
	Post-Secondary Programs - Instruction					
08371	Salaries of Teachers	13-330-100-101	-	-	X	
08372	Other Salaries for Instruction	13-330-100-106	-	-	X	
08373	Purchased Professional and Technical Services	13-330-100-300	-	-	X	
08374	Other Purchased Services (400-500 series)	13-330-100-500	-	-	X	

2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
08375	General Supplies	13-330-100-610	-	-	X	
08376	Textbooks	13-330-100-640	-	-	X	
08377	Other Objects	13-330-100-800	-	-	X	
08378	Total Post-Secondary Programs - Instruction		-	-	X	
	Post-Secondary Programs - Support Services					
08379	Salaries	13-330-200-100	-	-	X	
08380	Personal Services - Employee Benefits	13-330-200-200	-	-	X	
08381	Purchased Professional and Technical Services	13-330-200-300	-	-	X	
08382	Other Purchased Services (400-500 series)	13-330-200-500	-	-	X	
08383	Supplies and Materials	13-330-200-600	-	-	X	
08384	Other Objects	13-330-200-800	-	-	X	
08385	Total Post-Secondary Programs - Support Services		-	-	X	
08386	Total Post-Secondary Programs		-	-	X	
	Summer School - Instruction					
08400	Salaries of Teachers	13-422-100-101	X	X	X	
08410	Other Salaries for Instruction	13-422-100-106	X	X	X	
08420	Purchased Professional and Technical Services	13-422-100-300	X	X	X	
08430	Other Purchased Services (400-500 series)	13-422-100-500	X	X	X	
08440	General Supplies	13-422-100-610	X	X	X	
08450	Textbooks	13-422-100-640	X	X	X	
08460	Other Objects	13-422-100-800	X	X	X	
08470	Total Summer School - Instruction		X	X	X	
	Summer School - Support Services					
08480	Salaries	13-422-200-100	X	X	X	
08490	Personal Services - Employee Benefits	13-422-200-200	X	X	X	
08500	Purchased Professional and Technical Services	13-422-200-300	X	X	X	
08510	Other Purchased Services (400-500 series)	13-422-200-500	X	X	X	
08520	Supplies and Materials	13-422-200-600	X	X	X	
08530	Other Objects	13-422-200-800	X	X	X	
08540	Total Summer School - Support Services		X	X	X	
08550	Total Summer School		X	X	X	
	Other Special Schools - Instruction					
08660	Salaries of Teachers	13-4XX-100-101	X	X	X	
08670	Other Salaries for Instruction	13-4XX-100-106	X	X	X	
08680	Purchased Professional and Technical Services	13-4XX-100-300	X	X	X	
08690	Other Purchased Services (400-500 series)	13-4XX-100-500	X	X	X	
08700	General Supplies	13-4XX-100-610	X	X	X	
08710	Textbooks	13-4XX-100-640	X	X	X	
08720	Other Objects	13-4XX-100-800	X	X	X	
08730	Total Other Special Schools - Instruction		X	X	X	
	Other Special Schools - Support Services					
08740	Salaries	13-4XX-200-100	X	X	X	
08750	Personal Services - Employee Benefits	13-4XX-200-200	X	X	X	
08760	Purchased Professional and Technical Services	13-4XX-200-300	X	X	X	
08770	Other Purchased Services (400-500 series)	13-4XX-200-500	X	X	X	
08780	Supplies and Materials	13-4XX-200-600	X	X	X	
08790	Other Objects	13-4XX-200-800	X	X	X	
08800	Total Other Special Schools - Support Services		X	X	X	
08810	Total Other Special Schools		X	X	X	
	Accred. Even./Adult H.S./Post-Grad.-Inst.					
08820	Salaries of Teachers	13-601-100-101	X	-	X	
08830	Other Salaries for Instruction	13-601-100-106	X	-	X	
08840	Purchased Professional and Technical Services	13-601-100-300	X	-	X	
08850	Other Purchased Services (400-500 series)	13-601-100-500	X	-	X	
08860	General Supplies	13-601-100-610	X	-	X	
08870	Textbooks	13-601-100-640	X	-	X	
08880	Other Objects	13-601-100-800	X	-	X	
08890	Total Accred. Even./Adult H.S./Post-Grad.-Inst.		X	-	X	
	Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
08900	Salaries	13-601-200-100	X	-	X	
08910	Personal Services - Employee Benefits	13-601-200-200	X	-	X	
08920	Purchased Professional and Technical Services	13-601-200-300	X	-	X	

# 2004-05 DETAILED APPROPRIATIONS GRID

LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
08930	Other Purchased Services (400-500 series)	13-601-200-500	X	-	X	
08940	Supplies and Materials	13-601-200-600	X	-	X	
08950	Other Objects	13-601-200-800	X	-	X	
08960	Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service		X	-	X	
08970	Total Accred. Even./Adult H.S./Post-Grad.		X	-	X	
	Adult Education-Local-Instruction					
08980	Salaries of Teachers	13-602-100-101	X	X	X	
08990	Other Salaries for Instruction	13-602-100-106	X	X	X	
09000	Purchased Professional and Technical Services	13-602-100-300	X	X	X	
09010	Other Purchased Services (400-500 series)	13-602-100-500	X	X	X	
09020	General Supplies	13-602-100-610	X	X	X	
09030	Textbooks	13-602-100-640	X	X	X	
09040	Other Objects	13-602-100-800	X	X	X	
09050	Total Adult Education-Local-Instruction		X	X	X	
	Adult Education-Local -Support Serv.					
09060	Salaries	13-602-200-100	X	X	X	
09070	Personal Services - Employee Benefits	13-602-200-200	X	X	X	
09080	Purchased Professional and Technical Services	13-602-200-300	X	X	X	
09090	Other Purchased Services (400-500 series)	13-602-200-500	X	X	X	
09100	Supplies and Materials	13-602-200-600	X	X	X	
09110	Other Objects	13-602-200-800	X	X	X	
09120	Total Adult Education-Local -Support Serv.		X	X	X	
09130	Total Adult Education-Local		X	X	X	
	Vocational Evening-Local-Instruction					
09140	Salaries of Teachers	13-629-100-101	X	X	X	
09150	Other Salaries for Instruction	13-629-100-106	X	X	X	
09160	Purchased Professional and Technical Services	13-629-100-300	X	X	X	
09170	Other Purchased Services (400-500 series)	13-629-100-500	X	X	X	
09180	General Supplies	13-629-100-610	X	X	X	
09190	Textbooks	13-629-100-640	X	X	X	
09200	Other Objects	13-629-100-800	X	X	X	
09210	Total Vocational Evening-Local-Instruction		X	X	X	
	Vocational Evening-Local-Support Serv.					
09220	Salaries	13-629-200-100	X	X	X	
09230	Personal Services - Employee Benefits	13-629-200-200	X	X	X	
09240	Purchased Professional and Technical Services	13-629-200-300	X	X	X	
09250	Other Purchased Services (400-500 series)	13-629-200-500	X	X	X	
09260	Supplies and Materials	13-629-200-600	X	X	X	
09270	Other Objects	13-629-200-800	X	X	X	
09280	Total Vocational Evening-Local-Support Serv.		X	X	X	
09290	Total Vocational Evening-Local		X	X	X	
	Even.-Sch.-Foreign-Born-Local-Inst.					
09300	Salaries of Teachers	13-631-100-101	X	-	X	
09310	Other Salaries for Instruction	13-631-100-106	X	-	X	
09320	Purchased Professional and Technical Services	13-631-100-300	X	-	X	
09330	Other Purchased Services (400-500 series)	13-631-100-500	X	-	X	
09340	General Supplies	13-631-100-610	X	-	X	
09350	Textbooks	13-631-100-640	X	-	X	
09360	Other Objects	13-631-100-800	X	-	X	
09370	Total Even.-Sch.-Foreign-Born-Local-Inst.		X	-	X	
	Even.-Sch.-Foreign-Born-Local-Sup. Serv.					
09380	Salaries	13-631-200-100	X	-	X	
09390	Personal Services - Employee Benefits	13-631-200-200	X	-	X	
09400	Purchased Professional and Technical Services	13-631-200-300	X	-	X	
09410	Other Purchased Services (400-500 series)	13-631-200-500	X	-	X	
09420	Supplies and Materials	13-631-200-600	X	-	X	
09430	Other Objects	13-631-200-800	X	-	X	
09440	Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.		X	-	X	
09450	Total Even.-Sch.-Foreign-Born-Local		X	-	X	
09460	TOTAL SPECIAL SCHOOLS		X	X	X	
09465	Transfer of Funds to Charter Schools	10-000-100-56X	X	-	-	
09466	General Fund Contrib.to Whole Sch. Reform	10-000-520-930	X	-	-	

2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
09470	GENERAL FUND GRAND TOTAL		X	X	X	
	SPECIAL REVENUE FUNDS					
09580	Local Projects	20-XXX-XXX-XXX	X	X	X	
	State Projects:					
	EARLY CHILDHOOD PROGRAM AID					
	Instruction					
13010	Salaries of Teachers	20-211-100-101	X	-	-	
13020	Other Salaries for Instruction	20-211-100-106	X	-	-	
13030	Purchased Professional and Technical Servic	20-211-100-300	X	-	-	
13040	Other Purchased Services (400-500 series)	20-211-100-500	X	-	-	
13050	General Supplies	20-211-100-610	X	-	-	
13060	Textbooks	20-211-100-640	X	-	-	
13070	Other Objects	20-211-100-800	X	-	-	
13080	Total Instruction		X	-	-	
	Support Services					
13090	Salaries of Supervisors of Instruction	20-211-200-102	X	-	-	
13100	Salaries of Program Directors	20-211-200-103	X	-	-	
13110	Salaries of Other Professional Staff	20-211-200-104	X	-	-	
13120	Salaries of Secr and Clerical Assistants	20-211-200-105	X	-	-	
13130	Other Salaries	20-211-200-110	X	-	-	
13140	Personal Services - Employee Benefits	20-211-200-200	X	-	-	
13145	Purchased Educ.Services - Contracted Pre-K	20-211-200-321	X	-	-	
13150	Purchased Professional-Educational Services	20-211-200-329	X	-	-	
13160	Other Purchased Professional Services	20-211-200-330	X	-	-	
13170	Purchased Technical Services	20-211-200-340	X	-	-	
13180	Rentals	20-211-200-440	X	-	-	
13185	Contr Trans Serv (Bet. Home & Sch)	20-211-200-511	X	-	-	
13186	Contr Trans Serv (Wrap Around Serv)	20-211-200-512	X	-	-	
13190	Contr Trans Serv (Field Trips)	20-211-200-516	X	-	-	
13200	Travel	20-211-200-580	X	-	-	
13210	Other Purchased Services (400-500 Series)	20-211-200-590	X	-	-	
13220	Supplies and Materials	20-211-200-600	X	-	-	
13230	Other Objects	20-211-200-890	X	-	-	
13240	Total Support Services		X	-	-	
	Facilities Acquisition and Construction Serv.					
13270	Instructional Equipment	20-211-400-731	X	-	-	
13280	Noninstructional Equipment	20-211-400-732	X	-	-	
13290	Total Facilities Acquisition and Construction Serv.		X	-	-	
13291	Contribution to Whole School Reform	20-211-520-930	X	-	-	
13292	Contribution to Charter Schools	20-211-100-56X	X	-	-	
13300	TOTAL EARLY CHILDHOOD PROGRAM AID		X	-	-	
	DEMONSTRABLY EFFECTIVE PROGRAM AID					
	Instruction					
13410	Salaries of Teachers	20-212-100-101	X	-	X	
13420	Other Salaries for Instruction	20-212-100-106	X	-	X	
13430	Purchased Professional and Technical Servic	20-212-100-300	X	-	X	
13440	Other Purchased Services (400-500 series)	20-212-100-500	X	-	X	
13450	General Supplies	20-212-100-610	X	-	X	
13460	Textbooks	20-212-100-640	X	-	X	
13470	Other Objects	20-212-100-800	X	-	X	
13480	Total Instruction		X	-	X	
	Support Services					
13490	Salaries of Supervisors of Instruction	20-212-200-102	X	-	X	
13500	Salaries of Program Directors	20-212-200-103	X	-	X	
13510	Salaries of Other Professional Staff	20-212-200-104	X	-	X	
13520	Salaries of Secr and Clerical Assistants	20-212-200-105	X	-	X	
13530	Other Salaries	20-212-200-110	X	-	X	
13540	Personal Services - Employee Benefits	20-212-200-200	X	-	X	
13550	Purchased Professional-Educational Services	20-212-200-320	X	-	X	
13560	Other Purchased Professional Services	20-212-200-330	X	-	X	
13570	Purchased Technical Services	20-212-200-340	X	-	X	
13580	Rentals	20-212-200-440	X	-	X	
13590	Contr Serv-Trans.(Other Than Bet. Home & School)	20-212-200-516	X	-	X	

2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
13600	Travel	20-212-200-580	X	-	X	
13610	Other Purchased Services (400-500 Series)	20-212-200-590	X	-	X	
13620	Supplies and Materials	20-212-200-600	X	-	X	
13630	Other Objects	20-212-200-890	X	-	X	
13640	Total Support Services		X	-	X	
	Facilities Acquisition and Construction Serv.					
13650	Buildings	20-212-400-720	X	-	X	
13660	Instructional Equipment	20-212-400-731	X	-	X	
13670	Noninstructional Equipment	20-212-400-732	X	-	X	
13680	Total Facilities Acquisition and Construction Serv.		X	-	X	
13681	Contribution to Whole School Reform	20-212-520-930	X	-	-	
13682	Contribution to Charter Schools	20-212-100-56X	X	-	-	
13690	TOTAL DEMONSTRABLY EFFECTIVE PROGRAM AID		X	-	X	
	DISTANCE LEARNING NETWORK AID					
	Support Services					
13710	Salaries of Supervisors of Instruction	20-213-200-102	X	X	X	
13720	Salaries of Program Directors	20-213-200-103	X	X	X	
13730	Salaries of Other Professional Staff	20-213-200-104	X	X	X	
13740	Salaries of Secr and Clerical Assistants	20-213-200-105	X	X	X	
13750	Other Salaries	20-213-200-110	X	X	X	
13760	Personal Services - Employee Benefits	20-213-200-200	X	X	X	
13770	Purchased Professional-Educational Services	20-213-200-320	X	X	X	
13780	Other Purchased Professional Services	20-213-200-330	X	X	X	
13790	Purchased Technical Services	20-213-200-340	X	X	X	
13800	Rentals	20-213-200-440	X	X	X	
13810	Travel	20-213-200-580	X	X	X	
13820	Other Purchased Services (400-500 Series)	20-213-200-590	X	X	X	
13830	Supplies and Materials	20-213-200-600	X	X	X	
13840	Other Objects	20-213-200-890	X	X	X	
13850	Total Support Services		X	X	X	
	Facilities Acquisition & Construction Serv.					
13860	Buildings	20-213-400-720	X	X	X	
13870	Instructional Equipment	20-213-400-731	X	X	X	
13880	Noninstructional Equipment	20-213-400-732	X	X	X	
13890	Total Facilities Acquisition & Construction Serv.		X	X	X	
13891	Contribution to Whole School Reform	20-213-520-930	X	-	-	
13892	Contribution to Charter Schools	20-213-100-56X	X	-	-	
13900	TOTAL DISTANCE LEARNING NETWORK AID		X	X	X	
	INSTRUCTIONAL SUPPLEMENT AID					
	Instruction					
14010	Salaries of Teachers	20-214-100-101	X	-	X	
14020	Other Salaries for Instruction	20-214-100-106	X	-	X	
14030	Purchased Professional and Technical Serv	20-214-100-300	X	-	X	
14040	Other Purchased Services (400-500 series)	20-214-100-500	X	-	X	
14050	General Supplies	20-214-100-610	X	-	X	
14060	Textbooks	20-214-100-640	X	-	X	
14070	Other Objects	20-214-100-800	X	-	X	
14080	Total Instruction		X	-	X	
	Support Services					
14090	Salaries of Supervisors of Instruction	20-214-200-102	X	-	X	
14100	Salaries of Program Directors	20-214-200-103	X	-	X	
14110	Salaries of Other Professional Staff	20-214-200-104	X	-	X	
14120	Salaries of Secr and Clerical Assistants	20-214-200-105	X	-	X	
14130	Other Salaries	20-214-200-110	X	-	X	
14140	Personal Services - Employee Benefits	20-214-200-200	X	-	X	
14150	Purchased Professional-Educational Services	20-214-200-320	X	-	X	
14160	Other Purchased Professional Services	20-214-200-330	X	-	X	
14170	Purchased Technical Services	20-214-200-340	X	-	X	
14180	Rentals	20-214-200-440	X	-	X	
14190	Contr Serv-Trans.(Other Than Bet. Home & Sch)	20-214-200-516	X	-	X	
14200	Travel	20-214-200-580	X	-	X	
14210	Other Purchased Services (400-500 Series)	20-214-200-590	X	-	X	



2004-05 DETAILED APPROPRIATIONS GRID						
LINE		ACCOUNT NO.	REG	SS	VOC	Display Message
14220	Supplies and Materials	20-214-200-600	X	-	X	
14230	Other Objects	20-214-200-890	X	-	X	
14240	Total Support Services		X	-	X	
14242	Contribution to Charter Schools	20-214-100-56X	X	-	-	
14250	TOTAL INSTRUCTIONAL SUPPLEMENT AID		X	-	X	
	Other State Projects					
09590	Nonpublic Textbooks	20-XXX-XXX-XXX	X	-	-	
09600	Nonpubic Auxiliary Services	20-XXX-XXX-XXX	X	X	-	
09610	Nonpublic Handicapped Services	20-XXX-XXX-XXX	X	X	-	
09620	Nonpublic Nursing Services	20-XXX-XXX-XXX	X	X	-	
09625	Nonpublic Technology Initiative	20-XXX-XXX-XXX	X	X	X	New line in 2004-05
09630	Adult Education	20-XXX-XXX-XXX	X	-	X	
09640	Vocational Education	20-XXX-XXX-XXX	X	-	X	
09650	Other	20-XXX-XXX-XXX	X	X	X	
09651	Contribution to WSR - Other State Projects	20-XXX-520-930	X	-	-	
09660	Total State Projects		X	X	X	
	Federal Projects:					
09670	Title I	20-XXX-XXX-XXX	X	X	X	
09680	Title VI	20-XXX-XXX-XXX	X	X	X	
09690	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	X	X	X	
09700	Vocational Education	20-XXX-XXX-XXX	X	X	X	
09710	Adult Education	20-XXX-XXX-XXX	X	X	X	
09720	Private Industry Council (JTPA)	20-XXX-XXX-XXX	X	-	X	
09730	Other	20-XXX-XXX-XXX	X	X	X	
09731	Contribution to WSR - Other Federal Projects	20-XXX-520-930	X	-	-	
09740	Total Federal Projects		X	X	X	
09750	TOTAL SPECIAL REVENUE FUNDS		X	X	X	
	DEBT SERVICE FUNDS					
	Regular Debt Service					
09791	Princ. Paymts-Comm Approved Lease Purch Agrm	40-701-510-723	X	-	-	
09792	Commissioner Approved Lease Purch Agrm.	40-701-510-833	X	-	-	
09795	Interest on Early Retirement Bonds	40-701-510-835	X	-	-	New line in 03-04
09796	Redemption of Principal - Early Retirement Bonds	40-701-510-910	X	-	-	New line in 03-04
09800	Interest on Bonds	40-701-510-834	X	-	-	
09810	Redemption of Principal	40-701-510-910	X	-	-	
09820	Amounts Paid Into Sinking Fund	40-701-510-920	X	-	-	
09830	Total Regular Debt Service		X	-	-	
	Additional State Sch. Bldg. Aid-Chapter 177					
09840	Interest	40-702-510-830	X	-	-	
09850	Redemption of Principal	40-702-510-910	X	-	-	
09860	Total Chapter 177		X	-	-	
	Additional State Sch. Bldg. Aid-Chapter 10					
09870	Interest	40-703-510-830	X	-	-	
09880	Redemption of Principal	40-703-510-910	X	-	-	
09890	Total Chapter 10		X	-	-	
	Additional State Sch. Bldg. Aid-Chapter 74					
09900	Interest	40-704-510-830	X	-	-	
09910	Redemption of Principal	40-704-510-910	X	-	-	
09920	Total Chapter 74		X	-	-	
09930	Total Additional State School Bldg. Aid		X	-	-	
09940	TOTAL DEBT SERVICE FUNDS		X	-	-	
09970	Total Expenditures/Appropriations		X	X	X	

## **G. Expanded Coding**

N.J.A.C. 6A:23-2.11(a)2 states that when a board of education adopts an expanded chart of accounts, the board shall adopt a policy concerning the controls over appropriations for line item accounts which exceed the minimum level of detail established pursuant to N.J.A.C. 6A:23-2.2(g)1 (the minimum outline). If a district board of education fails to adopt such a policy, the restrictions regarding overexpenditure of funds shall apply to line item accounts which exceed the minimum level of detail. In cases where expanded coding is implemented to account for improvement (remedial) or corrective action plans for Level II or Level III districts, demonstrably effective programs and services, required maintenance or for blended resource school-based budgets in Abbott districts, the board may not establish a policy for controls over the appropriations at the minimum outline level of detail.

The minimum outline contained in Appendix A of The Uniform Minimum Chart of Accounts for New Jersey Public Schools, Revised 2003 Edition, as shown in the Detailed Appropriations Grid, lists the minimum level of detail that must be maintained in a district's chart of accounts for compliance with department and federal reporting requirements. The minimum outline may be expanded to provide additional information. However, the monthly report of the board secretary must be prepared in the minimum outline format. It is important that districts consult with their software vendors to ensure that the software has the capability of folding any expansions beyond the minimum outline back into the appropriate line of the board secretary's report.

Expansion may be made by adding digits to the existing dimensions shown in the coding structure of the minimum outline or by adding dimensions. As mentioned previously, any expansion beyond the minimum outline must provide a clear trail from the internal accounting records to the information summarized in the format of the minimum outline reflected in the budget statement. Software vendors have indicated that the preferred method of expansion would be to add dimensions at the end of the account code. For example, a district may want to maintain its budget at the building level by adding a location dimension to its account code. This expansion would allow districts to assign budgetary responsibility to the building or school for those costs which are controllable at that level. Central administrative or other such costs that are not readily assignable to a particular location would be coded to a central office location code.

Districts may also wish to add a dimension for a project code to further delineate expenditure data to track costs by specific programs or objectives beyond the summary information contained in the minimum outline. The additional dimension could be used to assign costs that are coded throughout the budget in the required program/function to obtain a detailed cost record of that program or objective. For instance, the current required coding of the minimum outline summarizes all regular instruction costs other than teachers' salaries in program 190. Teachers' salaries are coded according to the grade classifications used in the calculation of core curriculum standards aid and are recorded under the applicable program (110-140). This summarized reporting does not maintain in the accounting system a record of the total instructional costs either by grade classification or by subject matter/program. Additionally, certain costs that districts may consider part of the total cost of a program must be coded in programs/functions elsewhere in the budget, such as the associated employee benefits or transportation costs for field trips. All supervision of

instruction costs are budgeted under function 221 and all transportation costs are budgeted under function 270. By adding a project code to the minimum coding structure, a district would be able to extract data related to the program/project from all the areas of the budget and still be able to report in the summarized outline form.

**Level II and Level III** districts submit as part of their Supporting Documentation packet items to identify appropriations included in the total budget to implement their corrective action plans. **Recipients of Demonstrably Effective Program Aid** submit the detail of the budgeted uses of the funds in Item 16. The budget to actual status of these appropriations must be maintained in those districts' accounting records. **Abbott districts with schools preparing blended school based budgets** submit the blended resource school-based budgets. The budget to actual status of these appropriations must be maintained in those districts' accounting records.

The coding structure of the chart of accounts easily allows for expanded accounting. Level II and Level III districts must make use of the expanded coding structure and maintain in their formal accounting records a project cost center for each of the strategies/programs/services detailed in Items 10 and 11. Beginning in 2004-05, district's receiving ECPA funding must maintain separate accounting records for each of the three applicable budgeted ECPA programs, which includes pre-kindergarten, kindergarten and grades 1-3. The school based plans for Demonstrably Effective Program Aid must be tracked in a district's accounting records. As such, a location code is a required component of the minimum outline for that restricted entitlement's appropriations. The blended resource school-based budgets must be tracked in a district's accounting records. Expanded coding beyond required maintenance is optional for all other districts. **Beginning in 2002-03, all districts are required to account for required maintenance expenditures at the school-facility level. As such, a location code is a required component of the minimum outline for the required maintenance appropriation account.**

## **H. Estimated Tuition Calculation for Regular Districts**

In 2001-02, the estimated tuition calculation was added to the main menu of the budget software as a tool to assist regular districts in estimating tuition rates for both regular and special education students. As required under N.J.A.C. 6A:23-3.1, all regular districts not using the A4-1/A4-2 method are required to use the calculated estimated tuition rate and reports generated from the budget software in place of the worksheets provided by the Office of Fiscal Standards and Efficiency. The county superintendent is required to review any unique circumstances or variations in methodology and mediate all disputes that arise from the determination of estimated tuition rates, including challenges to the estimated ADE counts generated by the new formula.

The budget software automatically calculates the estimated costs per pupil using the Average Daily Enrollment (ADE) from the School Register Summary as specified in N.J.A.C. 6A:23-3.1 and prebudget year (2003-04) data. Direct costs are apportioned to the applicable program (e.g. line 2520-Grade 1-5 Teacher Salaries - is apportioned to the tuition costs for grades 1-5). Indirect or undistributed costs are allocated using ratios based on the ADE for each program to the total applicable ADE for the cost area. For example, undistributed instructional costs for regular programs are prorated among regular program cost centers (preschool through grade 12) based on the ratio of ADE for each cost center to the total. Other undistributed instructional program costs (e.g., function 240-school administration) are prorated among regular and special education program cost centers based on the ADE ratio of each cost center to the total.

Estimated Average Daily Enrollment (EADE) is calculated by the square of the growth rate to the district's Average Daily Enrollment (ADE) from two years prior to the budget year. The growth rate is derived from the district's ADE from two years and four years prior to the budget year. The growth rate is limited to a maximum (for positive growth) of 10% and a minimum (for negative growth) of -10%. This average is calculated in accordance with N.J.A.C. 6A:23-3.1, as follows:

$$EADE = Y2 \times [(1 + G)^2]$$

$$G = 0.5 \times [(Y2 - Y4) / Y4]$$

Where:

**G** is the growth rate

**Y2** is the ADE two years prior to the budget year

**Y4** is the ADE four years prior to the budget year

The district choice allocation data entry screen may be used by districts that prefer an optional ratio allocation method of per pupil costs by program for Section II, instead of the standard program cost per pupil ratios generated. The software applies the same method outlined in the worksheets provided by the Office of Fiscal Standards and Efficiency. Beginning in 2002-03, a column was added that now provides Abbott districts an option to the standard ratio allocation method for fund 20 contributions to whole-school reform appropriations by program.

The tuition data entry screen requires very little data entry if not using the optional allocation method. The cost per pupil for each regular and special education program code generated by the software must be used as input for supporting documentation 6. Receiving districts should send a copy of the applicable Estimated Tuition Reports to the sending districts with an official notification of the rate being charged for each category for the 2004-2005 school year. Receiving districts are still required to file a letter of intent with the Division of Finance to perform their own final tuition rate calculations using the forms A4-1 and A4-2.

Since the estimated tuition calculation in the budget software uses current year appropriations inflated by 3 percent (not budget year appropriations), the highlighted items on the estimated tuition calculation reports relate to new detailed appropriation line items added to the budget software in 2003-04.

The estimated tuition calculation program is accessed through the main menu of the budget software. When this budget option is chosen, two data entry screens appear: 1.) Average Daily Enrollment and 2.) District Choice Allocations. In the ADE data entry screen, there are four columns. The first column contains the program descriptions. The second column is preloaded with the Average Daily Enrollment (ADE) figures. The third column is used to enter the district's projected ADE for the budget year only if different from the ADE preload **and can only be entered if agreed upon by the county superintendent during mediation of a disputed tuition rate**. An edit will appear if the projection differs from the ADE. The software uses the preloaded ADE figures to calculate the ratios used in the program if there is no data entered in the projected column. If there is at least one change to the preloaded ADE figures, then all ADE data should be entered in column three, even if it is the same as the preload. The fourth column is used to enter an explanation for any ADE numbers that are different from the preloaded rate. Completing the projected ADE and explanations for differences are the only data entry required if not electing to allocate per pupil costs by program in Section II. After the data has been entered, the estimated tuition rate reports can be run.

The optional District Choice Allocations data entry screen has 11 columns. The first column contains the program descriptions. Columns two through ten contain the Section II costs. Column 11 is for Abbott districts only and allows for the optional allocation of special revenue funds transferred to the blended-resource school-based budgets. Abbott districts should reference the separate manual, Budget Guidelines Addendum for Abbott Districts for more information on the estimated tuition calculation.

The first row automatically pulls in the 2003-04 appropriation costs which can then be allocated down to the applicable programs. Warning edits will check to ensure the total at the bottom of each column equals the amount from the detailed 2003-04 appropriations as shown on the first row. The reports are accessed through the report menu screen. When the Estimated Tuition Calcs option is chosen, a submenu appears which contains eight report options. Any or all of these reports may be printed. The available reports are:

	Average Daily Enrollment Report	Shows preloaded ADE, projected ADE and the reasons for change.
	Ratios	Shows the ratios used in the calculations

	Formulas	Shows the formulas used in the calculations
	District Choice Allocation	Shows the ratios that districts have entered.
	Estimated Tuition – Regular Education	Shows the total costs and allocations to each regular program. The bottom line is the cost per pupil for each program.
	Estimated Tuition – Special Education (5-8)	These three reports show the total costs and allocations to each special education program. The bottom line is the cost per pupil for each program.
	Estimated Tuition – Special Education (9-12)	
	Estimated Tuition – Special Education (13-15)	

Samples of the ADE report, District Choice Allocation report, and Estimated Tuition for Regular Education and Estimated Tuition for Special Education reports follow this section.

# School District Budget Statement for the School Year 2004-2005

## District Name

### Sample Estimated Tuition Calculation Average Daily Enrollments

CODE	PROGRAM	ADE per SRS	Projected Enrollment	Reason for change
01	Preschool/K			
02	Grades 1 - 5			
03	Grades 6 - 8			
04	Grades 9 - 12			
05	Cognitive - Mild			
06	Cognitive - Moderate			
07	Learning and/or Language Disabilities			
08	Visual Impairments			
09	Auditory Impairments			
10	Behavioral Disabilities			
11	Multiple Disabilities			
12	Autism			
13	Preschool Disabilities - Part Time			
14	Preschool Disabilities - Full Time			
15	Cognitive - Severe			

## School District Budget Statement for the School Year 2004-2005

**District Name**

### Estimated Tuition Calculation

### District Choice Allocations for Selected Appropriations

[illegible]



**School District Budget Statement for the School Year 2004-2005**  
**District Name**

Estimated Tuition Calculation  
Estimated Calculated Rate for Regular Programs

<u>Account</u>	<u>Totals \$/</u> <u>Line Items</u>	<u>Preschool/K</u> <u>01</u>	<u>Grades 1-5</u> <u>02</u>	<u>Grades 6-8</u> <u>03</u>	<u>Grades 9-12</u> <u>04</u>
<b><u>SECTION I:</u></b>					
Teachers Salaries	11-XXX-100-101				
Local Contrib - Trans to Spec Rev	11-110-100-930				
Equipment	12-XXX-100-730				
<b><u>SECTION II:</u></b>					
<b>District Choice Allocation</b>					
Vocational Program-Local Inst.+ Equip	11-3XX-100-XXX/12-3XX-100-730				
Rental of Land & Bldg(Oth than Lease Purchase)	11-000-262-441				
Interest Lease/Purch	11-000-290-832				
Student Body Act./Other Instr. + Equip	11-4XX-100-XXX/12-4XX-100-730				
Fac. Acq. & Construction(Other than LP Princ.)	12-000-400-XXX				
Building Use Charge	Formula A				
Oth. Supp. Serv. Students/Spec.+ Equip	11-000-219-XXX/12-000-219-730				
Related Services	11-000-216-XXX/12-000-21X-730				
Benefits for Special Programs	11-2XX-100-XXX				
<b><u>SECTION III:</u></b>					
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	11-190-100-106				
Purch. Prof.Edu. Serv	11-190-100-320				
Purchased Tech. Serv	11-190-100-340				
Other Purch Serv. (400-500)	11-190-100-500				
General Supplies	11-190-100-610				
Textbooks	11-190-100-640				
Other Objects	11-190-100-890				
Abbott Parity Set-Aside	11-190-100-805				
Benefits-Total Regular Programs-Instruction	11-1XX-100-2XX				
Undistributed Exp. Other Supp. Serv.-Reg	11-000-218-XXX				
Benefits - Total Other Supp Serv-Students-Reg	11-000-218-2XX				
Undistributed Exp. Other Supp. Serv.-Reg-Equip	12-000-210-730				
Basic Skills/Remedial-Instruction	11-230-100-XXX				
Basic Skills/Remedial-Instruction-Equip.	12-230-100-730				
<b><u>SECTION IV:</u></b>					

**School District Budget Statement for the School Year 2004-2005**  
**District Name**

Estimated Tuition Calculation  
Estimated Calculated Rate for Regular Programs

		<u>Totals \$ /</u>	<u>Preschool/K</u>	<u>Grades 1-5</u>	<u>Grades 6-8</u>	<u>Grades 9-12</u>
		<u>Line Items</u>	<u>01</u>	<u>02</u>	<u>03</u>	<u>04</u>
	<u>Account</u>					
Home Instruction						
Home Instr - Salaries of Teachers	11-150-100-101					
Home Instr - Other Salaries for Instruction	11-150-100-106					
Home Instr - Purch. Prof.Edu. Serv	11-150-100-320					
Home Instr - Purchased Tech. Serv	11-150-100-340					
Home Instr - Other Purch Serv. (400-500)	11-150-100-500					
Home Instr - General Supplies	11-150-100-610					
Home Instr - Textbooks	11-150-100-640					
Home Instr - Other Objects	11-150-100-800					
Bilingual Instruction	11-240-100-XXX					
Undistributed Exp.-Attendance and Soc. Work	11-000-211-XXX					
Undistributed Health Services	11-000-213-XXX					
Undistributed Exp. Improve of Instruc.	11-000-221-XXX					
Undistributed Instr.-Ed. Media Serv.School Library	11-000-222-XXX					
Undistrib Exp. Instr. Staff Training Services	11-000-223-XXX					
Undistributed Exp. Supp. Serv-General Admin.	11-000-230-XXX					
Undistributed Exp. Supp. Serv-School Admin.	11-000-240-XXX					
Undistributed Exp. -Central Services	11-000-251-XXX					
Undistributed Exp. -Admin. Info. Technology	11-000-252-XXX					
Undistrib Exp. Allowable Maint for School	11-000-261-XXX					
Undistributed Exp. Oth. Op/Maint Salaries	11-000-262-100					
Undistributed Exp. Oth. Op/Maint Purch Prof /Tech	11-000-262-300					
Undistributed Exp. Oth. Op/Maint Cleaning Repairs	11-000-262-420					
Undistributed Exp. Oth. Op/Maint Other Purch	11-000-262-490					
Undistributed Exp. Oth. Op/Maint Insurance	11-000-262-520					
Undistributed Exp. Oth. Op/Maint Misc. Purch Serv.	11-000-262-590					
Undistributed Exp. Oth. Op/Maint General Supplies	11-000-262-610					
Undistributed Exp. Oth. Op/Maint Energy	11-000-262-620					
Undistributed Exp. Oth. Op/Maint Other Objects	11-000-262-800					
Transportation -Salaries (Other than Bet H/S)	11-000-270-162					
Transportation -Salaries (Bet H/S) - NonPublic	11-000-270-163					
Transportation - Contracted Serv. (Other than Bet	11-000-270-512					
Alloc. costs -Other than Bet H/S	Formula B					
Undistributed Exp. - Other Support Services						
Salaries	11-000-290-100					
Purchased Professional Services	11-000-290-330					

**School District Budget Statement for the School Year 2004-2005**  
**District Name**

Estimated Tuition Calculation  
Estimated Calculated Rate for Regular Programs

	<u>Account</u>	<u>Totals \$ /</u> <u>Line Items</u>	<u>Preschool/K</u> <u>01</u>	<u>Grades 1-5</u> <u>02</u>	<u>Grades 6-8</u> <u>03</u>	<u>Grades 9-12</u> <u>04</u>
Purchased Technical Services	11-000-290-340					
Miscellaneous Purchased Services	11-000-290-500					
Supplies and Materials	11-000-290-600					
Interest on Current Loans	11-000-290-831					
Interest on Bond Anticipation Notes (BANs)	11-000-251-836					
Miscellaneous Expenditures	11-000-290-800					
Undistributed Exp. Food Services	11-000-310-XXX					
Benefits - Total Attendance & Social Work	11-000-211-2XX					
Benefits - Total Health Services	11-000-213-2XX					
Benefits - Total Impr. Of Instr. Services	11-000-221-2XX					
Benefits - Total Ed. Media Serv-School Lib.	11-000-222-2XX					
Benefits - Total Instr. Staff Training Serv.	11-000-223-2XX					
Benefits - Total Support Serv.-Gen. Admin.	11-000-230-2XX					
Benefits - Total Supp. Serv.-School Admin.	11-000-240-2XX					
Benefits - Total Supp. Serv.-Central Serv.	11-000-251-2XX					
Benefits - Total Supp. Serv.-Admin. Info. Tech.	11-000-252-2XX					
Benefits - Total Operation/Maint of Plant Serv.	11-000-260-2XX					
Benefits - Total Other Supp. Serv.	11-000-290-2XX					
Benefits - Total Unallocated Benefits	11-000-291-2XX					
Equipment						
Home Instruction	12-150-100-730					
Bilingual Ed-Instr.	12-240-100-730					
Undistr. Exp. Instr.-	12-000-100-730					
Undistri. Exp.-Support Serv. Staff	12-000-220-730					
Undist. Exp. - General Admin	12-000-230-730					
Undist. Exp. - School Admin	12-000-240-730					
Undist. Exp. - Central Serv.	12-000-251-730					
Undist. Exp. - Admin. Info. Tech.	12-000-252-730					
Undistr. Exp. Op/Maint	12-000-260-730					
Undistr. Exp.- Other Sup. Serv.	12-000-290-730					
Undistr. Exp.- Non-Instr.Serv.	12-000-300-730					
Total Special Education Direct Costs	Formula C					
Interest on Early Retirement Bonds	40-701-510-835					
Redemption of Principal – ERIP Bonds	40-701-510-910					
	<b>SUBTOTALS</b>					

**SECTION V - Less:**

**School District Budget Statement for the School Year 2004-2005**

**District Name**

Estimated Tuition Calculation

Estimated Calculated Rate for Regular Programs

		<u>Totals \$ /</u>	<u>Preschool/K</u>	<u>Grades 1-5</u>	<u>Grades 6-8</u>	<u>Grades 9-12</u>
<u>Account</u>		<u>Line Items</u>	<u>01</u>	<u>02</u>	<u>03</u>	<u>04</u>
Bilingual Education Aid (Revenues)	10-3140					
Abbott Parity Remedy Aid (Revenues)	10-3114					
Additional Abbott v. Burke State Aid (Revenues)	10-3115					
Fund 20 Portion of Contribution to WSR	20-XXXX					
NET TOTAL TUITION COSTS						
GRAND TOTAL						
ADE						
COST PER PUPIL						

# School District Budget Statement for the School Year 2004-2005

District Name

## Estimated Tuition Calculation

### Estimated Calculated Rate for Special Education Programs

		<u>Totals \$/</u>	05	06	07	08	09	10	11	12	13	14	15
	<u>Account</u>	<u>Line Items</u>	Cogn. Mild	Cogn. Mod.	LLD	Vis. Imp.	Aud. Imp.	Beh. Disab.	M.D.	Autism	PT	FT	Cogn. Sev.
<b><u>SECTION I:</u></b>													
Total Expenses	11-XXX-100-XXX												
Equipment	12-XXX-100-730												
<b><u>SECTION II:</u></b>													
	<b>District Choice</b>												
Vocational Program-Local Inst.+ Equip	11-3XX-100-XXX/12-3XX-100- XXX												
Rental of Land & Bldg -Lease Purchase	11-000-262-441												
Interest Lease/Purch	11-000-290-832												
Student Body Act. / Other Inst. +Equip	11-4XX-100-XXX/12-4XX-100- XXX												
Fac. Acq. & Construction (Oth. Than LP Princ.	12-000-400-XXX												
Building Use Charge	Formula A												
Oth. Supp. Serv. Students/Spec.+ Equip	11-000-219-XXX/12-000-219- XXX												
Related Services	11-000-216-XXX/12-000-21X- XXX												
Benefits for Special Programs	11-2XX-100-XXX												
<b><u>SECTION IV:</u></b>													
Home Instruction													
Home Instr - Salaries of Teachers	11-219-100-101												
Home Instr - Other Salaries for Instruction	11-219-100-106												
Home Instr - Purch. Prof.Edu. Serv	11-219-100-320												
Home Instr - Purchased Tech. Serv	11-219-100-340												
Home Instr - Other Purch Serv. (400-500)	11-219-100-500												
Home Instr - General Supplies	11-219-100-610												

## District Name

### Estimated Calculated Rate for Special Education Programs

[illegible]

## 66

Undistributed Exp. - Other Support Services

- Salaries
- Purchased Prof Services
- Purchased Tech Services
- Miscellaneous Purchased. Services (300-500)
- Supplies and Materials
- Interest on Current Loans
- Interest on Bond Anticipation Notes (BANs)
- Misc. Expenditures

Undistributed Exp. Food Services

Benefits-Total Attendance & Social Work

Benefits - Total Health Services

Benefits - Total Impr. Of Instr. Services

Benefits - Total Ed. Media Serv-School Lib.

Benefits - Total Instr. Staff Training Serv.

Benefits - Total Support Serv.-Gen. Admin.

Benefits - Total Supp. Serv.-School Admin.

Benefits - Total Supp. Serv.- Central Services

Benefits - Total Supp. Serv.- Admin. Info.

Benefits - Total Operation/Maint of Plant Serv.

Benefits - Other Supp. Serv.

Benefits - Total Unallocated Benefits

Equipment	
Home Instruction	12-219-100-730
Bilingual Ed-Instr.	12-240-100-730

[illegible]

# School District Budget Statement for the School Year 2004-2005

District Name

## Estimated Tuition Calculation

### Estimated Calculated Rate for Special Education Programs

		<u>Totals \$ /</u>	05	06	07	08	09	10	11	12	13	14	15
<u>Account</u>	<u>Line Items</u>	Cogn. Mild	Cogn. Mod.	LLD	Vis. Imp.	Aud. Imp.	Beh. Disab.	M.D.	Autism	PT	FT	Cogn. Sev.	
Undistr. Exp. Instr.-	12-000-100-730												
Undistri. Exp.-Supp Serv.Staff	12-000-220-730												
Undist. Exp. - General Adm	12-000-230-730												
Undist. Exp. - School Adm	12-000-240-730												
Undist. Exp. – Central Serv.	12-000-251-730												
Undist. Exp. – Admin. Info. Tech.	12-000-252-730												
Undistr. Exp. Op/Maint	12-000-260-730												
Undistr. Exp.- Other Sup. Serv.	12-000-290-730												
Undistr. Exp. Non-Instr.Serv.-	12-000-300-730												
Interest on Early Retirement Bonds	40-701-510-835												
Redemption of Principal – ERIP Bonds	40-701-510-910												
<u>SUBTOTALS</u>													
<u>SECTION V: LESS</u>													
Bilingual Education Aid (Revenues)	10-3140												
Abbott Parity Remedy Aid (Revenues)	10-3114												
Additional Abbott v. Burke State Aid	10-3115												
Fund 20 Portion of Contribution to SBB	20-XXXX												
NET TOTAL TUITION													
GRAND TOTAL													
ADE													
COST PER PUPIL													



## **I. Completing the Recapitulation of Balances**

A sample of the Advertised Recapitulation of Balances report follows this section.

**General Fund (Unreserved) – Column 2** - is general fund surplus other than that restricted for capital reserve, adult education programs, maintenance, tuition certification or legal reserve.

**General Fund (Reserved) Capital Reserve Account – Column 3** - is used to report the restricted general fund balance related to an established capital reserve account under N.J.S.A. 18A:21, N.J.S.A. 18A:7G-31, and N.J.A.C. 6A:26-9.1.

**General Fund (Reserved) Adult Education Programs – Column 4** - is used to report that portion of the general fund surplus that arose from the excess of receipts and donations, tuition fees or from any source other than local taxation over the actual cost of the maintenance and operation of the district's adult education program. N.J.S.A. 18A:50-6 requires that any surplus generated from the district's adult education program in a given year remain in a separate account and for the restricted fund balance to be utilized exclusively for carrying out a program of adult education during the ensuing year.

**General Fund (Reserved) Maintenance Reserve Account – Column 5** – is used to report that portion of the general fund surplus, which is legally reserved for maintenance pursuant to N.J.A.C. 6:24.

**General Fund (Reserved) Legal Reserves – Column 6** – is used to report that portion of the general fund surplus which is legally reserved for specific purposes other than that restricted for capital reserve, adult education programs, maintenance, tuition certification, and encumbrances. This would include reserves established for register audit recoveries and restricted appropriations such as unspent funds from prior year capital outlay spending growth limitation adjustments and separate proposals. It also includes the reserve for sale/lease-back of textbooks.

**General Fund (Reserved) Tuition Reserve Account – Column 7** - is used to report that portion of the general fund surplus legally reserved at year end for anticipated tuition adjustments upon certification of rates pursuant to N.J.A.C. 6A:23-3.1(f). The set-aside into a tuition reserve is a year-end activity and only applicable to certification of rates between formal sending/receiving districts. The maximum amount that may be restricted at year end during any contract year is 10 percent of the estimated tuition cost. Upon certification of rates in the third year following the contract year, full appropriation of the applicable years' reserve must be liquidated; any remaining balance related to that year must be reserved and budgeted for tax relief. Amounts legally reserved at June 30, 2002 will be preloaded from Audsum on lines 1600 and 1610 and must be appropriated in the 2004-05 budget certified for taxes. This is an edit check. Amounts legally reserved at June 30, 2003 will also be preloaded from Audsum on line 1610. Therefore, line 1610 may include surplus legally reserved for multiple years. No data entry is allowed for

lines 1620 through 1640. (N/A for county vocational and special services school districts.)

**Debt Service – Column 8** – is used to report the debt service fund balance. The reporting is unchanged from prior years. Under N.J.S.A. 18A:24-57 and N.J.A.C. 6A:23-2.12, any debt service surplus funds must be appropriated to offset property taxes. This is an edit check. (N/A for county vocational and special services school districts.)

**Special Revenue Fund (Reserved) Capital Reserve Account - Column 9** - is used to report the restricted special revenue fund balance related to an approved capital reserve account established by a district eligible for early childhood program aid. CEIFA (N.J.S.A. 18A:7F-16) required districts to have the necessary early childhood program facilities in place by the start of the 2001-2002 school year and only permitted ECPA funds to be deposited into a capital reserve during the first four years (1997-98 through 2001-02). By 2001-02, all districts must have withdrawn early childhood capital reserve funds, except in the limited situation of a DOE approved lease purchase. If a district entered a lease purchase agreement for the construction of early childhood facilities, the use of ECPA capital reserves beyond 2000-2001 is permissible if it was part of the DOE approved plan. Therefore, only districts with DOE lease purchase approval as described above can have funds remaining in the ECPA capital reserve account and ECPA funds can no longer be deposited into a capital reserve account. **Interest on any remaining capital reserve funds in the aforementioned limited circumstances should be budgeted on line 512 and used for early childhood programs and services.**

**General Information:**

1. Lines 1595, 1600, 1605 and 1610 will be preloaded in the budget software for all columns with the information submitted in the applicable prior years' audit summary worksheet diskettes and certified budget on file with the department. Data entry is not permitted on these lines.
2. Corrections to the amounts that are preloaded on line 1610 require the submission by the public school accountant of a corrected audit summary worksheet to the Office of Fiscal Standards and Efficiency in the Division of Finance. All errors must be corrected immediately upon recognition.
3. Lines 1620 and 1660 must agree with the amounts shown in revenues and appropriations sections of the budget related to budgeted fund balance and increases to and withdrawals from the general fund capital reserve and maintenance reserve accounts. **These lines are also used for budgeting withdrawals from the tuition reserve.**
4. Line 1620:
  - columns 2, 4, and 6 are added together to tie into the amounts reported for budgeted fund balance on line 121 and the net increase/withdrawal of the sale/lease-back reserve on lines 131 and 7355.
  - column 3 must agree with the net increase/withdrawal in the capital reserve reported on lines 130, 132, 7690 and 7695.

- column 5 must agree with the net increase/withdrawal in the maintenance reserve reported on lines 133 and 7620.
- column 9 must agree with the withdrawal in the ECPA capital reserve reported on line 513.

5. Line 1660:

- columns 2, 4, and 6 are added together to tie into the amounts reported for budgeted fund balance on lines 121 and 123 and net increase/withdrawal of the sale/lease-back reserve on lines 131 and 7355.
- column 3 must agree with the net increase/withdrawal in the capital reserve reported on lines 130, 132, 7690 and 7695.
- column 5 must agree with the net increase/withdrawal in the maintenance reserve reported on lines 133 and 7620.
- Column 7 must agree with the amounts reported for withdrawal from tuition reserve reported on lines 134 and 135.
- column 9 must agree with the withdrawal in the ECPA capital reserve reported on line 513.

These references have been incorporated into the budget program as edit checks.

**Specific Information:**

LINE	COLUMN	INSTRUCTION
1620	2	Key in amount of 03-04 budgeted fund balance as of 2/1/04. This includes any appropriations of surplus into the general fund or capital reserve by board resolution from 6/1/03 to 2/1/04.
	3	Key in net increase/withdrawal from 03-04 capital reserve. Amount is difference between withdrawal on lines 130 and 132, column 3, and increase on lines 7690 and 7695, column 3. If a net decrease, enter a negative amount. If a net increase, enter positive number.
	2, 4, & 6	Columns are added together and must agree with sum of revenue lines 121 in column 3 and net increase/withdrawal of sale/lease-back reserve on lines 131 & 7355
	5	Key in net increase/withdrawal from 03-04 budgeted maintenance reserve as of 2/1/04. Amount is difference between withdrawal on line 133 column 5, and increase on line 7620, column 5. If a net decrease, enter a negative amount. If a net increase, enter positive number.
	8	Key in debt service surplus funds that were appropriated to offset property taxes in 03-04 budget. Negative entry only.

LINE	COLUMN	INSTRUCTION
	9	Key in amount of 03-04 withdrawal of ECPA capital reserve that was budgeted. Negative entry only.
1630	2	Key in amount of additional balances to be appropriated from fund balance to the general fund or capital reserve between 2/1/04 and 6/30/04. Negative entry only.
	3	Key in total of (negative entry only): <ul style="list-style-type: none"> <li>• Amount following <u>approval</u> of LRFP, anticipated to be withdrawn by board resolution between 2/1/04 and 6/30/04 to fund local share less excess costs of approved projects.</li> <li>• Amount following <u>approval</u> of LRFP, anticipated to be transferred by board resolution between 2/1/04 and 6/30/04 to debt service to offset principal and interest payments for approved bonded projects in LRFP.</li> </ul>
1640	2	Key in additional balances the district anticipates generating in the general fund between 2/1/04 and 6/30/04. This includes any excess revenues projected through 6/30/04, any appropriations expected to lapse as of 6/30/04, and any cancelled prior year open orders.
	3	Key in amount following <u>submission</u> of LRFP, of general fund balance anticipated to be deposited between 2/1/04 and 6/30/04 by board resolution.
	5	Key in amount of general fund balance anticipated to be deposited between 2/1/04 and 6/30/04 by board resolution.
	6	Key in amount of additional extraordinary aid to be used for general fund tax relief in 2004-05.
	8	Key in amount of additional extraordinary aid to be used for debt service tax relief in 2004-05.
	9	Key in amount, following <u>approval</u> of LRFP, of capital reserve anticipated to be deposited between 2/1/04 and 6/30/04 by board resolution.
1650	ALL	Software will calculate the estimated appropriation balance for 6/30/04 before transfers of anticipated excess general fund balance to capital reserve or maintenance reserve.
1653	2	Key in amount, following <u>submission</u> of LRFP, of <u>anticipated</u> excess general fund balance (calculated under SD #9) anticipated

LINE	COLUMN	INSTRUCTION
		to be transferred to capital reserve or maintenance reserve in 03-04 by board resolution. Only <u>negative</u> entry is allowed.
	3	Key in amount, following <u>submission</u> of LRFP, of <u>anticipated</u> excess general fund balance (calculated under SD #9) anticipated to be deposited in 03-04 by board resolution. Only <u>positive</u> entry is allowed.
	5	Key in amount, following <u>submission</u> of LRFP, of <u>anticipated</u> excess general fund balance (calculated under SD #9) anticipated to be deposited in 03-04 by board resolution. Only <u>positive</u> entry is allowed.
1655	ALL	Software will calculate the estimated appropriation balance for 6/30/04 after transfers of anticipated excess general fund balance to the capital reserve or maintenance reserve.
1660	2	<p>Key in fund balance budgeted for 04-05. <b>Audited excess surplus as of 6/30/03 must be budgeted fund balance for 2004-05 and included on this line under col. 6 as well as any other legal reserve to offset property taxes in 2004-05.</b> Negative entry only.</p> <p>A fatal edit will result if an amount is entered that will result in line 1670 to be less than three percent of the district's budget or \$75,000, whichever is greater, as calculated on supporting documentation item 5.</p>
	2, 4, & 6	Columns are added together and must agree with sum of revenue lines 121 and 123 column 4 and net increase/withdrawal of sale/lease-back reserve on lines 131 & 7355.
	3	Key in budgeted increase/withdrawal to capital reserve in 04-05. Amount is difference between withdrawals on lines 130 and 132 and increase on lines 7690 and 7695, column 4. If net decrease, enter a negative number. If net increase, enter a positive number.
	4	Key in the estimated 6/30/04 balance that must be appropriated in 04-05. Negative entry only.
	5	Key in budgeted increase/decrease in maintenance reserve in 04-05. Amount is difference between withdrawal on line 133 and increase on line 7620.
	7	Key in amount required under N.J.A.C. 6A:23-3.1(f) to be budgeted in 2004-05. Negative entry only.

LINE	COLUMN	INSTRUCTION
	8	Key in debt service surplus funds that were appropriated to offset property taxes in 04-05 budget. Negative entry only.
	9	Key in amount withdrawn from ECPA capital reserve in 04-05 budget. <b>Only limited districts with approved DOE LPAs of five years or less will have a balance and be able to withdraw.</b> Negative entry only.
1670	ALL	Software will calculate the estimated appropriation balance for 6/30/05.

# **School District Budget Statement** **For the School Year 2004-2005** **Advertised Recapitulation of Balances**

County Name: \_\_\_\_\_ District Name: \_\_\_\_\_

Budget Category		General Fund (Unreserved)	General Fund (Reserved) Cap. Reserve Account	General Fund (Reserved) Adult Ed. Programs	General Fund (Reserved) Maintenance Reserve Acct.	General Fund (Reserved) Legal Reserves	General Fund (Reserved) Tuition Reserve	Debt Service	Special Revenue (Reserved) Cap. Reserve Account	Totals
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01595	Est. Approp. Bal. 6-30-02 (Prior Budg)									
01600	Approp. Bal. 6-30-02 (From Audit)									
01605	Est. Approp. Bal. 6-30-03 (Prior Budg)									
01610	Approp. Bal. 6-30-03 (From Audit)									
01620	Amount Budget during FY 03-04									
01630	Add. Bal. to be Approp during FY 03-04									
01640	Add. Bal. Anticipated during FY 03-04									
01650	Appropriation Bal. 6-30-04 (est.) before Transfers									
01653	Anticipated Excess GF Balance Transfers during FY 03-04									
01655	Appropriation Bal. 6-30-04 (est.) after Transfers									
01660	Amount Budgeted in FY 04-05									
01670	Appropriation Balances 6- 30-05 (est.)									

Current state law requires that unreserved general fund balance (surplus) in excess of the established statutory limitation (generally 6% of the prior year budget) must be appropriated in the budget for tax relief purposes. Below are the amounts for the proposed and prior two years given the current statutory limitations.

2002-03	2003-04	2004-05
\$ _____	\$ _____	\$ _____

## **J. Advertised Per Pupil Cost Calculation**

The Advertised Per Pupil Cost Calculations report is generated automatically by the budget program. A sample of the report follows this section. The first three columns, 2001-02 Actual, 2002-03 Actual, and 2003-04 Original Budget are downloaded by the department and act as the “draft” of the department’s 2004 Comparative Spending Guide publication for each district’s review and comment. The per pupil costs calculations for the 2003-04 Revised Budget and 2004-05 Proposed Budget are calculated by the software using the 2003-04 revised appropriations and 2004-05 appropriations keyed in the Detail Appropriations section of the 2004-05 budget and the 10/15/03 actual and 10/15/04 estimated enrollments shown in the Enrollments section of the 2004-05 budget. The explanatory notes for the fifteen calculations presented for each year are included as Appendix A of this document.



Advertised Section (Continued)

**Per Pupil Cost Calculations**

	2001-02 Actual (1)	2002-03 Actual (2)	2003-04 Original Budget (3)	2003-04 Revised Budget (4)	2004-05 Proposed Budget (5)
<b>Per Pupil Cost Calculations:</b>					
Total Comparative Per Pupil Cost					
Total Classroom Instruction					
Classroom - Salaries and Benefits					
Classroom - General Supplies and Textbooks					
Classroom - Purchased Services and Other					
Total Support Services					
Support Services - Salaries and Benefits					
Total Administrative Costs					
Administration - Salaries and Benefits					
Total Operations and Maintenance of Plant					
Operations and Maintenance of Plant - Salaries and Benefits					
Total Food Services Costs					
Total Extracurricular Costs					
Total Equipment Costs					
Employee Benefits as a percentage of Salaries (Does not include pension and social security paid by the State on behalf of the district)					

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2004 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2003-04 revised appropriations and the 2004-05 budgeted appropriations presented in this advertised budget. Total Comparative Per Pupil Cost is defined as current expense exclusion of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

## 2. PREPARATION OF THE SUPPORTING DOCUMENTATION PACKET

### A. Listing of Supporting Documentation Items and Samples

The Supporting Documentation packet is included as part of the budget program. The following items are required if applicable to the district:

<u>Document Number</u>	<u>Document Description</u>	<u>Completed by</u>
	Cover page summarizing the district budget status	All Districts
(1)	A statement of initiatives and priorities and description of programs and services in excess of the maximum T&E amount.	All Districts
(2)	A description of new programs or enhancements that ensure the implementation of the Core Curriculum Content Standards.	Regular and Vocational
(3)	A schedule of budgeted positions for the current year and the budget year.	All Districts
(4)	A description of the capital outlay budget.	All Districts
(5)	A calculation of the amount of general fund free balance available for appropriation in 2004-05 (not applicable for Abbott districts)	Regular and Vocational
(6)	A listing of tuition information to support tuition revenues and tuition approps	All Districts
(7)	A budget summary review form.	All Districts
(8)	Recapitulation of Selected 2004-05 Revenues.	All Districts
(9)	Excess general fund free balance calculations.	Regular and Vocational
(10)	For Level II and Level III districts, a summary of funds included in the budget to correct identified deficiencies.	Level II, Level III
(11)	For Level II and Level III districts, a summary, by account number, of the amounts budgeted to implement the corrective action plans.	Level II, Level III
(12)	A listing, by project, of withdrawals from the capital reserve account and a summary of deposits into the account.	All Districts
(13)	Eliminated	
(14)	Eliminated	
(15)	The detail by intended use of Early Childhood Program Aid.	Regular
(16)	The detail by school of the intended uses of Demonstrably Effective Program Aid	Regular and Vocational
(17)	The detail by intended use of Distance Learning Network Aid.	All Districts
(18)	The detail by intended use of Instructional Supplement Aid.	Regular and Vocational
(19)	The detail by issuance and status of the amount reported as 6/30/03 audited unreserved capital projects fund balances.	Regular

## **B. Instructions for Completion**

Special attention must be given to the completion of the Supporting Documentation packet. With its inclusion in the budget program, edit checks are incorporated and will produce error messages if failed. As with the other budget data, districts will submit a paper version of the Supporting Documentation packet to the county office for the interim steps throughout the approval process. The county office will not accept any budget documents for review and approval that have not been generated by the budget program and do not indicate that edits were run and no fatal errors were detected.

Note that the computer screens for the Supporting Documentation packet do not mirror the paper version of the packet included in this publication. Certain information that is drawn from other sections of the budget or calculated by the program will not require keying and in certain cases may only appear in the printed version of the document. To obtain a worksheet for completion of the Supporting Documentation packet, select Supporting Documentation Reports from the Report menu.

Specific instructions for completing each supporting documentation is below followed by a sample of the printed report.

### **Cover Page**

The budget program will not allow access to the spending growth limitation adjustment, cap banking adjustment, or separate proposal screens unless an X has been placed next to the applicable spending growth limitation adjustment/cap banking/separate proposal status line. It is recommended that districts access those screens in the preliminary stages of budget preparation to determine their eligibility for cap banking, a statutory or Commissioner spending growth limitation adjustment, or the temporary cap adjustment for insurance and domestic security preparedness.

To determine the total amount of a district's "unused cap" to "bank" for use in the subsequent year's budget, all districts (except Abbott districts) are required to fill out all five statutory SGLA worksheets. There will be an edit to check that an X has been entered for the statutory SGLAs. Only those districts requesting a Commissioner SGLA, the temporary cap adjustment for insurance and domestic security preparedness, banked cap, or separate proposal should reflect Xs on those lines. All other data shown on the paper version of the cover page will be produced by the budget program.

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE

2004-2005

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

\_\_\_\_\_  
DISTRICT

**DISTRICT STATUS**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Abbott District  
DFGA District  
Level II District  
Level III District

**BUDGET STATUS**

\$ \_\_\_\_\_ Budgeted Per Pupil Regular spending \_\_\_\_\_ Exceeds Maximum  
\_\_\_\_\_  
Within T & E Range  
\_\_\_\_\_  
At or Below Minimum  
\$ \_\_\_\_\_ Total Excess Spending

**DISTRICT BUDGET DATA**

\$ \_\_\_\_\_ Maximum Permitted Net Budget (MPNB) before Adjustments  
\$ \_\_\_\_\_ Statutory Spending Growth Limitation Adjustments  
\$ \_\_\_\_\_ Adjustment for Use of Banked Cap  
\$ \_\_\_\_\_ Commissioner Spending Growth Limitation Adjustments  
\$ \_\_\_\_\_ Maximum Permitted Net Budget per Net Budget Cap Worksheet  
\$ \_\_\_\_\_ Separate Proposal(s) – Voters or Board of School Estimate Amount  
\$ \_\_\_\_\_ Minimum Tax Levy  
\$ \_\_\_\_\_ Proposed Base Budget Tax Levy  
  
\_\_\_\_\_  
Projected 2004-05 WENR – District  
\_\_\_\_\_  
Projected 2004-05 Resident Enrollment – District  
\_\_\_\_\_  
Projected 2004-05 WENR – DOE\*  
\_\_\_\_\_  
Projected 2004-05 Resident Enrollment – DOE  
\_\_\_\_\_  
Projected 2003-04 WENR – District  
\_\_\_\_\_  
Projected 2003-04 Resident Enrollment – District  
\_\_\_\_\_  
Projected 2003-04 WENR – DOE\*  
\_\_\_\_\_  
Projected 2003-04 Resident Enrollment – DOE

\* Excludes school choice students

## **Supporting Documentation Item 1 – District Statement of Priorities**

### **Supporting Documentation Item 1a –**

Supporting documentation item 1a is used to document a district's initiatives and priorities.

### **Supporting Documentation Item 1b –**

Supporting documentation item 1b is to be used to describe in specific detail the reasons why and to the extent that a district's proposed budget contains spending which exceeds its maximum T&E amount. N.J.A.C. 6A:23-8.7(b)2 requires districts to prepare this narrative statement and include it with the budget application and other materials for public inspection.

Only districts whose proposed spending exceeds the T&E maximum are required to complete this section. There is an edit that ensures districts spending in excess of the T&E maximum as determined on the Report of District Status Within the T&E Range have completed supporting documentation item 1b.

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE

2004-2005

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

---

DISTRICT

1a. **District Statement of Priorities Which Will Be Contained in Proposed Budget**

Briefly describe the basis of the proposed budget in terms of district initiatives and priorities, any required educational improvement plans, remedial or corrective action plans and any other critical factors for which funds are included in this budget.

1b. **District Statement of Programs and Services in Excess of the Maximum T&E Budget**

The school district has proposed programs and services in addition to the core curriculum content standards adopted by the State Board of Education. Briefly describe the programs that cause the proposed budget to exceed the Maximum T&E amount.

## **Supporting Documentation Item 2 – Core Curriculum Content Standards**

Supporting documentation item 2 is used to provide narrative information regarding new programs or enhancements to existing programs that will ensure the implementation of the nine Core Curriculum Content Standards in the budget year.

The Office of Academic and Professional Standards has proposed draft changes to N.J.A.C. 6A:8. Districts can access <http://www.state.nj.us/njded/cccs/index.html> for details regarding the proposed and existing core curriculum content standards. Districts should use the existing standards until board approval and adoption of the proposed guidance.

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE  
2004-2005

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

\_\_\_\_\_  
DISTRICT

**2. Core Curriculum Content Standards – To Be Completed by Regular Districts Only**

In the space provided below briefly describe new programs or enhancements to existing programs that will ensure the implementation of the core curriculum content standards in the budget year.

	<b>Content Standards</b>	<b>New Programs/Enhancements</b>
1	Math	_____ _____ _____
2	Science	_____ _____ _____
3	Language Arts Literacy	_____ _____ _____
4	Social Studies	_____ _____ _____
5	Cross Content Workplace Readiness	_____ _____ _____
6	Visual & Performing Arts	_____ _____ _____
7	Comprehensive Health & P.E.	_____ _____ _____
8	World Language	_____ _____ _____
9	Interdisciplinary Tools	_____ _____ _____



### **Supporting Documentation Item 3 – Budgeted FTEs**

Supporting documentation item 3 is used to document the changes in budgeted full-time and part-time FTEs in comparison to the FTEs included in the current year budget. Enter in the current budget columns the number of full and part-time FTEs on the applicable line. The full-time column is used for full-time employees in terms of FTE for each applicable function and the part-time column is used to report the FTE of the part-time employee for the particular function.

Enter in the budget column the increases (positive number) or decreases (negative number) in FTEs in the base budget approved for advertisement. Enter in the separate proposal column those FTEs to be funded by a separate proposal to the voters or board of school estimate. Spaces are provided to document the number of positions budgeted in each function of the budget for both the general fund and special revenue fund.

Security guards must be separately reported from other operations and maintenance personnel. This is a district-wide staffing schedule.

Abbott districts should include positions included in the blended resource school-based budgets in the lines for general fund positions. More detailed staffing information for those blended resource budgets will be collected as part of the school-based budget data collection. Abbott districts should also reference the separate manual, Budget Guidelines Addendum for Abbott Districts.

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

**3. Budgeted Full-Time Equivalents (FTE)**

Identify the changes in budgeted FTE for the next school year in comparison to the number budgeted for the current school year. Enter in the budget column increases or decreases in FTE included in the budget approved for advertisement. Include in the separate proposals column those FTE to be funded by a separate proposal(s) to the voters or board of school estimate for funds in addition to the base budget.

FUNCTION/ OBJECT	POSITIONS	FULL TIME			PART TIME		
		Current	Budget +/-	Separate Proposals	Current	Budget +/-	Separate Proposals
100-101	Teachers – General Fund						
100-101	Teachers – Special Revenue Fund						
100-106	Classroom Aides – General Fund						
100-106	Classroom Aides – Special Revenue						
211-100	Attendance & Social Work Services						
213-100	Health Services						
216-100	Related Services						
217-100	Extraordinary Services						
218-104	Guidance – Professional						
218-105 & 110	Guidance – Support						
219-104	Child Study Team						
219-105 & 110	Child Study Team – Support						
221-102 & 104	Supervisors & Other Professionals						
221-105 & 110	Improvement of Instruction – Support						
222-100	Media Services/Technology						
223-102 & 104	Prof. Development – Professionals						
223-105 & 110	Prof. Development – Support						
230-100	General District Administrators						
230-100	Gen. Administration – Professionals						
230-100	Gen. Administration – Support						
240-103	Principals/Assistant Principals						
240-104	School Admin. – Other Professionals						
240-105 & 110	School Admin. – Support						
251-100	Central Services - Administrators						
251-100	Central Services - Professionals						
251-100	Central Services - Support						
252-100	Admin Info. Technology Svcs.						
26X-100	Operations & Maint.–Security Guards						
26X-100	Operations & Maintenance – Other						
270-160 to 163	Transportation						
290-100	Other Supp. – Administrators						
290-100	Other Supp. – Professionals						
290-100	Other Supp. – Support						
200-100	Support Staff – Special Revenue						
Various	Other						
	Total						

## **Supporting Documentation Item 4 – Capital Outlay Projects**

Supporting documentation item 4 is used to document a summary of each project (4a) and the detailed budget for each project (4b).

### ***Capital Outlay Budget Restriction***

In accordance with EFCFA's requirement for local voter or board of school estimate approval of the local funding for capital projects, N.J.A.C. 6A:23-8.4 includes a provision to ensure capital outlay budgets are spent as approved by the voters or board of school estimate. Pursuant to this section, a district board of education is restricted from transferring funds from capital outlay accounts (excluding equipment) detailed on supporting documentation item 4a and b to current expense accounts without a written request and approval from the county superintendent upon demonstration of hardship. Unexpended capital outlay balances lapse to surplus at year end.

### **Supporting Documentation Item 4a**

Supporting document item 4a is an advertised report capturing summary level data for each capital outlay project budgeted in the 2004-05 appropriations column under the Facilities Acquisition and Construction Services function (400), including projects budgeted on line 8326, "Capital Outlay – Transfer to Capital Projects, and on line 8335, "Capital Reserve – Transfer to Capital Projects." List each project separately in the Project Description/Activity column. Enter the "Project Number" as identified in the Final Eligible Cost approval letter from DOE, or if not available, the LRFP Project Number. Complete the Dollar Amount column by entering the amount included in the advertised budget for that particular project. If the project is eligible for an EDA grant under EFCFA, enter an "X" in column 4. If the project is eligible for a grant, budget only the estimated local share of the project in column 3.

A running total of the sum of the dollar amounts entered is calculated by the computer. There will be an edit check with that total for agreement with the amount included in the budget on lines 8330, "Total Facilities Acquisition and Construction Services" and 8335, "Capital Reserve-Transfer to Capital Projects." **Do not include equipment.** Districts requesting spending growth limitation adjustments for capital outlay expenditures must submit the additional materials described in Section II.

### **Supporting Documentation Item 4b**

Supporting documentation 4b is used to detail each capital outlay project by function/object. When selected, a screen will appear that contains the information keyed for each of the projects on 4A. Each of the items listed should be selected by highlighting the line and using the enter key. A screen will appear that is used to provide the detail of what is included on the detailed appropriations for that project. Key the amount included for this project for each applicable summary line. A fatal edit has been added to agree the total amounts entered by project for each line of supporting documentation item 4B to the total for each line in the 2004-05 detailed appropriations.

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE

2004-2005

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

---

DISTRICT

**4a. Advertised Capital Outlay Projects**

Describe below, by project number, the appropriations for budgeted Capital Outlay Projects including those items related to the district's Long Range Facilities Plan. Include only construction, remodeling, renovations, installation of service systems, land and improvements, and the purchase of buildings. **If the project is eligible for a grant, budget only the local share of the project and enter an "X" in column 4. Include all projects budgeted on the two transfer lines to capital projects fund (Line 8326 and Line 8335).** Complete a detailed budget for each project.

**Do not include equipment.**

Description/Activity	Project Number	Dollar Amount	Eligible for Grant
----------------------	-------------------	------------------	-----------------------

---

**Total Amount:**

**New Jersey State Department of Education  
Division of Finance  
2004-2005**

**Annual School District Budget Statement Supporting Documentation**

District

**4b. Capital Outlay Projects - Detailed Budget**

Project (description/activity from column 1 of data entry screen 4a)

Line	Description	Account Number	2004-05 Amount
8240	Salaries	12-000-400-100	
8250	Legal Services	12-000-400-331	
8260	Other Purchased Prof. And Tech. Services	12-000-400-390	
8270	Construction Services	12-000-400-450	
8280	General Supplies	12-000-400-610	
8290	Land and Improvements	12-000-400-710	
8300	Lease Purchase Agreements – Principal	12-000-400-721	
8310	Bldgs. Other than Lease Purchase Agreements	12-000-400-722	
8315	Infrastructure	12-000-400-780	
8320	Other Objects	12-000-400-800	
8325	Facilities Grant - Transfer to Special Revenue	12-000-400-930	
8326	Capital Outlay - Transfer to Capital Projects	12-000-400-932	
8335	Capital Reserve - Transfer to Capital Projects	12-000-400-931	
Total for Project			

## **Supporting Documentation Item 5 – 3% General Fund Balance**

Supporting documentation item 5 is used to calculate the district's estimated June 30, 2004 general fund unreserved, undesignated fund balance that is available for appropriation in the district's 2004-05 proposed budget. This amount is calculated on line (D).

Pursuant to N.J.A.C. 6A:23-8.6(b), beginning in 2003-04 a district can budget general fund unreserved fund balance as revenue in its proposed budget only if its estimated ending current year unreserved fund balance is more than 3 percent of the proposed budget or \$75,000, whichever is greater. The calculation is automatic and supporting documentation item 5 does not require any data entry. This report is not applicable to Abbott and county special services districts.

There will be an edit check that the amount budgeted on the recapitulation of balances line 1660 column 2 is not greater than the amount calculated on supporting documentation item 5 line (D). Audited excess surplus or other reserved fund balances preloaded from Audsum in column 4 (adult ed programs), column 6 (legal reserves), or column 7 (tuition reserve), of the recapitulation of balances must still be appropriated in the 2004-05 budget (lines 121, 123, 134 and 135).

A district may request in writing upon submission of its proposed budget, department approval to appropriate surplus below 3% if such appropriation will be used solely to offset 2004-05 tax levy. The written request must certify that the purpose is to reduce tax levy and that all reallocations have been made and nothing can be postponed until 2005-06. Upon written approval by the County Superintendent, the Division of Finance will release the associated fatal edit in the software and the district will be required to retake the Part II update of the 2004-05 budget software.

This supporting documentation can also be used throughout the budget year as the basis for adhering to N.J.A.C. 6A:23-8.6(b)1, which states that a district may not transfer unreserved general fund balance during the year if the transfer will cause the general fund unreserved fund balance to fall below the greater of 3 percent of the proposed budget year general fund appropriations or \$75,000, without county superintendent approval. Written guidance was issued on 2/14/03 and may be accessed at [www.nj.gov/njded/finance/fp/af/app3per.pdf](http://www.nj.gov/njded/finance/fp/af/app3per.pdf). A written request and detailed justification must be submitted to the county superintendent for consideration of such approvals during the year in which the board certifies:

1. the purpose for appropriation of the additional fund balance is necessary to implement the CCCS and ensure a thorough and efficient education and cannot be postponed until the next fiscal year;
2. all possible reallocations from other line-item accounts have been analyzed and made; and
3. a thorough analysis of anticipated future expenditures and revenue has been completed and supports the board's determination that the remaining unreserved fund balance will enable the district to operate for the remainder of the fiscal year in a fiscally solvent and prudent position.

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE

2004-2005

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

---

DISTRICT

5. Amount of General Fund Free Balance Available for Appropriation in 2004-05

The calculation of 3% general fund balance at June 30, 2005 is as follows:

2004-05 General Fund Budget (From line 9470, col. 4) \_\_\_\_\_ (A)

Greater of .03 x (A) \$ \_\_\_\_\_ or \$75,000 \_\_\_\_\_ (B)

Estimated Unreserved General Fund Balance @ 6/30/04 \_\_\_\_\_ (C)  
(From line 1655 col. 2)

Calculate (C) less (B ) \_\_\_\_\_ (D)

Line (D) represents the amount of estimated unreserved undesignated 6/30/04 general fund balance that can be appropriated in the 2004-05 budget (recap of balances line 1660, Col. 2).

If (D) above is less than or equal to zero, unreserved general fund balance budgeted in 2004-05 (recap of balances line 1660, Col. 2) must be zero.

Line (B) represents 3% of budget year general fund appropriations.

## **Supporting Documentation Item 6 – Tuition**

### **Supporting Documentation Item 6A –**

Supporting documentation item 6A is used to provide the detail of the revenue/appropriations included in the district budget statement for regular pupil tuition. The information is keyed on two data entry screens. (This item does not apply to county special services school districts. Neither 6A.1 nor 6A.2 are accessible by those districts. Item 6A.2 does not apply to and is not accessible by county vocational school districts.)

**The 6A.1 screen** is used to key the detail of anticipated revenue included in the budget for regular tuition. When selected, a pop-up screen appears to select the sending district. When the district is selected, a pop-up screen appears to select the applicable regular program code. Data entry is required for each selected program as follows:

- number of students
- calculated tuition rate per pupil – obtain from the estimated tuition rate reports generated from the software
- final tuition rate per pupil - the estimated rate from the software or a different per pupil rate if agreed upon by the county superintendent
- prior year tuition adjustment – based on certified rate
- date of formal agreement
- explanation of the variance if tuition rate used is different from the estimated rate generated by the software (if applicable)

The software will display a running total of the total revenue amount. The total revenue amount calculated here plus the total revenue amount calculated in Item 6B will be edited by the software against the amount entered on the advertised revenue line 200 column 4 for regular districts and the amount entered on lines 210 and 220 for vocational districts.

The F2 key is used to select a new district to be added. The F3 key is used to delete a district. The same district should be selected as many times as necessary for each tuition rate, including shared or part-time. An average rate should not be used. Students are only entered as whole units. Therefore if the same rate applies to full-time and part-time students, the full and part-time should be shown as separate entries with different tuition rates. Note that the selection for “Misc” “Other” exists only for a district/school not appearing on the selection menu.

Using **the 6A.2 screen** (regular districts only), a similar procedure is followed to provide the detail of the anticipated appropriations for regular students sent except there is no data entry for the calculated rate or variance explanation. A running total of the total appropriations amount is displayed by the computer.



**NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE  
2004-2005**

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT  
SUPPORTING DOCUMENTATION**

\_\_\_\_\_  
DISTRICT

**6A1. Tuition - Regular Receiving**

The total dollar amounts for each category must agree with the district budget statement.

<u>Anticipated Revenue for Students Received</u>									
(To be completed by Regular and Vocational Districts Only)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
District Name	Program	Number of Students	Calculated Rate Per Pupil	Tuition Rate Per Pupil	Subtotal (3) x (5)	P/Y Tuition Adjustment	Revenue Amt (6) +/- (7)	Date of Formal Agreement	Explanation
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
TOTAL							\$ _____		

**6A2. Tuition - Regular Sending**

The total dollar amounts for each category must agree with the district budget statement.

<u>Anticipated Appropriations for Students Sent</u>							
(To be completed by Regular Districts Only)							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
District Name	Program	Number of Students	Tuition Rate Per Pupil	Subtotal (3) x (4)	P/Y Tuition Adjustment	Approp Amt (5) +/- (6)	Date of Formal Agreement
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
TOTAL \$							

## Supporting Documentation Item 6B –

Supporting documentation item 6B is used to provide the detail of the revenue/appropriations included in the district budget statement for special education tuition by pupil. The information is keyed on two data entry screens.

**The 6B.1 screen** is used to provide the detail of budgeted revenues for special education students received. Each disability classification appears as a separate line. Data entry is required for each applicable classification as follows:

- number of students
- calculated tuition rate per pupil from the estimated tuition reports generated by the software
- final tuition rate per pupil (the calculated rate or a different per pupil rate at the district's discretion)
- explanation of the variance in tuition rate used from the calculated rate (if applicable)

The number of students may only be keyed in whole numbers. It should be noted that separate lines are provided for estimated revenues from resource room services (N/A for county special services districts), extraordinary services, and prior year adjustments. These amounts are keyed directly in the subtotal column as lump sum estimates. Prior year adjustments allows for either a positive or negative entry. The grand total is provided at the bottom of the document.

**The 6B.2 screen** is used to provide the detail of budgeted appropriations for special education tuition. (This item does not apply to county vocational and special services school districts.)

When selected, a pop-up screen appears to select the receiving district, which is comprised of three main choices. The selection for county then school represents a listing of New Jersey Public School districts by county. There is also a separate selection at the bottom of the county list for private schools for the disabled and a separate selection for miscellaneous then other. The private schools selection has an alphabetical listing of numerous private schools doing business in New Jersey. There is also a selection for "other private schools." The selection of either "private school other" or "miscellaneous other" are used to record tuition amounts paid to receiving entities other than those listed in the county or private school menu. The selection of other for either miscellaneous or private schools prompts the user to overwrite and data enter the school name. The other choice should be selected as many times as necessary to document the tuition rate for each entity.

The "miscellaneous other" option also can be used to reflect special education tuition that is eligible to be charged to IDEA. The district should type "Charged to IDEA" over "Misc. - Other" and enter a negative amount on this line. Program code "99" should be selected.

Once the district is selected, a pop-up screen appears to select the applicable special education program code. Data entry is required for each school and classification selected as follows:

- number of students
- tuition rate per pupil
- enrolled days - only applicable to private schools.

- prior year tuition adjustment, if applicable
- extraordinary services, if applicable
- resource center tuition costs, if applicable
- extended school year, if applicable

N.J.A.C. 6A:23-4.2 revised the estimated tuition rate calculation for private schools to calculate a per diem rate for 2002-03 and beyond. Therefore the preloaded estimated tuition rate is a per diem rate and the district must enter the number of applicable days to calculate the total estimated tuition cost. The district will have the option of entering a different per diem rate than the preloaded amount.

The program will display a running total at the top of the screen for the amounts appearing in the appropriations amount column. The total appropriation amount calculated here will be edited by the computer against the amounts entered in the appropriation detail data entry form on the lines for special education tuition.

The F2 key is used to select a new district to be added. The F3 key is used to delete a district. The same district should be selected as many times as necessary for each tuition rate. An average rate should not be used.

**NEW JERSEY DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE  
2004-05**

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT  
SUPPORTING DOCUMENTATION**

\_\_\_\_\_  
DISTRICT

**6B1. Tuition-Special Education Receiving**

Information should be keyed by special education classification.

**ANTICIPATED REVENUE FOR STUDENTS RECEIVED**

(1) Program	(2) # of Students	(3) Calculated Tuition Rate Per Pupil	(4) Tuition Rate Per Pupil	(5) Subtotal (2) X (4)	(6) Explain
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
<b>Sub-Total</b>				<b>\$</b> _____	
<b>Prior Year Adjustment Resource Center Services Extraordinary Services</b>				_____	_____
				_____	_____
				_____	_____
<b>Total</b>				<b>\$</b> _____	

**6B2. Tuition-Special Education Sending** (To be Completed by Regular Districts Only)

The total dollar amounts must agree with the district budget statement.

**ANTICIPATED APPROPRIATIONS FOR STUDENTS SENT**

(1) District Name	(2) Pro- gram	(3) # of Stud	(4) Tuition Rate Per Pupil	(5) Enroll- ed Days	(6) Subtot 3*4*5	(7) P/Y Tuit Adjust -ment	(8) Extra- ordi- nary Service	(9) Re- source Room Serv	(10) Extend -ed School Year	(11) Aprop. Amt. (6+/- 7+8+9 +10)
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
<b>TOTAL \$</b>										_____

## **Supporting Documentation Item 7A/B – Budget Summary Review**

Supporting documentation items 7A/7B is used to provide a comparison of 2003-04 and 2004-05 general fund appropriations and to explain fluctuations greater than 10 percent.

All columns, including the explanation column, are accessible from the same screen by arrowing to the right.

The software will automatically draw the 2003-04 and 2004-05 base budget figures from columns 3 and 4 of the detailed appropriations. A column is provided for the amount of 2002-03 encumbrances included in the 2003-04 revised appropriations amount. The detail of the amount entered on line 408 of the advertised revenues for Adjustment for Prior Year Encumbrances must be keyed on the appropriate line in the 2002-03 Encumbrances column. The total of this column will be edited for agreement with the amount preloaded on line 408, column 3. The software will subtract the encumbrance amount from the 2003-04 Revised Appropriations amount to calculate the 2003-04 Net of Encumbrances column amounts.

Any 2004-05 budgeted appropriations that are included in a separate proposal (outside the base budget) must be keyed on the appropriate line in the 2004-05 Separate Proposals column. The total of this column will be edited for agreement with the itemized accounting(s) entered under the separate proposal data entry menu.

The software will sum the 2004-05 Appropriations Budgeted and 2004-05 Separate Proposals columns to calculate the 2004-05 Appropriations Total. It will also calculate the 2004-05 Dollar Change and % Increase or (Decrease).

Two columns of space are provided for all lines to provide an explanation of the changes. Although the program will allow an explanation on each line, only those increases and decreases greater than 10% will be included in the printed Supporting Documentation packet produced by the computer.

A separate column, 2004-05 School Based Budgets, is included for Abbott districts; please refer to the Abbott Addendum for additional information and sample of the Abbott supporting documentation item 7a/b.

## 7a. Budget Summary Review

District \_\_\_\_\_

Program Description  (1)	2003-04 Revised 1 Appropriations-  (2)	2002-03 Encumbrances 2  (3)	2003-04 Net of Encumbrances  (4)	2004-05 Appropriations Budgeted  (5)	2004-05 Separate Proposals  (6)	2004-05 Total Appropriations-  (7)	2004-05 Dollar Increase (Decrease)  (8)	2004-05 Percent Increase (Decrease)  (9)
<b>GENERAL CURRENT EXPENSE</b>								
Regular Programs - Instruction								
Special Education – Instruction								
Basic Skills/Remedial – Instruction								
Bilingual Education – Instruction								
Vocational Programs - Local – Instruction								
School-Sponsored Co/Extra Curricular								
School-Sponsored Athletics –Instruction								
Other Instructional Programs – Instruction								
Community Service Programs/Operations								
Undistributed Expenditures:								
Instruction								
Attendance & Social Work								
Health Services								
Other Support Serv-Students-Regular								
Other Support Serv-Students-Rel & Extra								
Other Support Serv-Students-Special Ed								
Improvement of Instruction Services								
Educational Media/Library								
Instructional Staff Training								
Support Services-General Admin								
Support Services-School Admin								
Central Services & Admin. Info. Tech.								
Increase in Maintenance Reserve								
Operation and Maintenance of Plant Srv								
Student Transportation Services								
Increase in Sale/Lease-back Reserve								
Other Support Services								
Employee Benefits								
Food Services								

<b>Program Description</b>  <b>(1)</b>	<b>2003-04 Revised 1 Appropriations-</b>  <b>(2)</b>	<b>2002-03 Encumbrances 2</b>  <b>(3)</b>	<b>2003-04 Net of Encumbrances</b>  <b>(4)</b>	<b>2004-05 Appropriations Budgeted</b>  <b>(5)</b>	<b>2004-05 Separate Proposals</b>  <b>(6)</b>	<b>2004-05 Total Appropriations-</b>  <b>(7)</b>	<b>2004-05 Dollar Increase (Decrease)</b>  <b>(8)</b>	<b>2004-05 Percent Increase (Decrease)</b>  <b>(9)</b>
Total Undistributed Expenditures								
<b>TOTAL GENERAL CURRENT EXPENSE</b>								
<b>CAPITAL OUTLAY</b>								
Increase in Capital Reserve								
Interest Deposit to Capital Reserve								
Equipment								
Facilities Acquisition/Construction								
Capital Reserve – Transfer to Capital Project								
Capital Reserve – Transfer to Debt Service								
<b>TOTAL CAPITAL OUTLAY</b>								
<b>TOTAL SPECIAL SCHOOLS</b>								
<b>Transfer to Charter Schools</b>								
<b>GENERAL FUND GRAND TOTAL</b>								

**Revised 1**  
As of 2/1/04

**2** Agrees with total amount shown on line 408, column 3

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE

2004-2005

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

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DISTRICT

7b. **Budget Summary Review Form**

The preceding budget summary sheet, 7a, must be prepared by all districts to summarize and compare general fund appropriations. All changes greater than 10% must be explained below.

	2004-05	2004-05	
	\$ Change	Incr. %	
Program Description	Incr.(Decr)	(Decr)(%)	Explanation



## **Supporting Documentation Item 8 – Recapitulation of Selected Revenues**

Supporting documentation item 8 is used to provide the detail of selected summary lines included in the advertised revenues section of the budget. The supporting documentation has been streamlined to one page and includes only four required sections under General Fund Revenues and three required sections under Special Revenues. Although the software screen lists accounts that are applicable to all three types of budget statements that may be produced by the budget program, only those accounts applicable to your budget type will be accessible.

As revenue amounts are keyed, a running total is shown of the amounts entered for that revenue category. The total line on the screen references the related budget line for which the detail is being provided. Edits will be performed by the software for agreement of the totals with the referenced lines.

As with the revenues and detail appropriation budget screens, there is a box above the data entry area that shows which fund and category applies, based on the location of the cursor. It is important that this box be referenced when completing this Supporting Documentation Item.

Certain lines appear that have no line specifically identified in the budget statement, such as investment income and interest income on bond proceeds which would be budgeted on line 253 of the budget statement and itemized in the supporting documentation. Lines also appear with the text "Other" or with a drawn line. These are used for miscellaneous items. Districts should highlight the text line and key a description of the revenue in addition to keying the amount. For example, there is no line specifically identified for the prior year refunds on the line 253 of the budget statement or the supporting documentation. Districts should highlight and enter "Prior Year Refunds" on one of the three drawn lines preceding the Budget Line # 253 total in addition to entering the budgeted amount in the amount field.

## 8. **RECAPITULATION OF SELECTED REVENUES**

This information provides detail of amounts in the advertised revenues section of the budget statement

### 8a. **General Fund**

#### 1. Tuition (10-1300)

Tuition from Individuals (10-1310)(regular district)	\$	_____
Tuition from Other LEAs Within the State (10-1320) (regular dist.)		_____
Tuition from Individuals (10-1320)(special services/vocational)		_____
Tuition from Other Sources (10-1330)(special services/vocational)		_____
Tuition from Summer School (10-1340)(special services/vocational)		_____
Tuition from Other LEAs Outside the State (10-1330)(regular dist.)		_____
Tuition from Other Sources (10-1340)(regular district)		_____
Tuition from Summer School (10-1350)(regular district)		_____
Budget Line #200 (for reg) Line #220 (for ss, voc)	\$	=====

2. <u>Other Restricted Miscellaneous General Fund Revenues (10-1XXX)</u>	\$	_____
		_____
Budget Line #252	\$	=====

#### 3. Unrestricted Miscellaneous General Fund Revenues

Investment Income	\$	_____
Interest Income on Bond Proceeds		_____
		_____
Budget Line # 253	\$	=====

4. <u>Other State Aids</u>	\$	_____
		_____
Budget Line #360	\$	=====

### 8b. **Special Revenues**

1. <u>Restricted Local Projects</u>	\$	_____
		_____
Budget Line # 420	\$	=====

#### 2. Other State Restricted Entitlements

Nonpublic Textbooks (20-3231)	\$	_____
Nonpublic Auxiliary Services (20-3232 thru 3235)		_____
Nonpublic Handicapped Services (20-3236 thru 3238)		_____
Nonpublic Nursing Services (20-3239)		_____
Nonpublic Technology Initiative (20-3240)		_____
General Vocational Education (20-3260)		_____
Adult and Continuing Education (20-3270)		_____
Evening School for Foreign-Born (20-3280)		_____
Other: _____		_____
Budget Line # 430	\$	=====

3. <u>Other Federal Aid</u>	\$	_____
		_____
Budget Line # 500	\$	=====

## **Supporting Documentation Item 9 – Excess Surplus**

Supporting documentation item 9 is used to calculate the amount of excess general fund surplus, if any, that under statute must be either appropriated in the 2004-05 budget to fund 2004-05 appropriations or transferred in 2003-04 to the capital reserve account or maintenance reserve account pursuant to EFCFA (N.J.S.A. 18A:7G-31). The calculation is automatic using data from the recapitulation of balances, revenue and appropriation lines. Data entry is only required on lines A1 and A2 as follows:

A1 “Impact Aid Adjustment” – enter the unbudgeted amount

A2 “Reserved Fund Balance” – Purpose Beyond 2004-05” - enter the amount and the corresponding purpose of the funds for any legal reserve included in column 6 on the recapitulation of balances that will not be appropriated in the 2004-05 budget. **A copy of the board resolution establishing the legal reserve must be included in the budget package submission to the county office.**

June 30, 2003 audited surplus must be appropriated for tax relief in the 2004-05 budget as follows:

1. Revenue line 121
2. Recapitulation of balances line 1660 column 6 (general fund legal reserve)

The calculation of 6/30/03 excess surplus amounts was performed as part of the annual audit and the excess amount, if any, was reported to the department in the Audsum diskette and preloaded on supporting documentation item #9 (line (D1)). An edit will be performed to verify that at least the amount on line (D1) is included on line 121, column 4 of the budget as Budgeted Fund Balance.

The calculation of additional excess at June 30, 2004 that can be transferred to the capital reserve account or maintenance reserve account in 2003-04 is calculated on supporting documentation item 9 line (D2). Any transfers of this amount must be included on the recapitulation of balances line 1653, column 2, “Anticipated excess general fund balance transfers during FY 03-04.”

An edit will be performed to verify that at least the amount on line (D) is included on revenue lines 121 and 123, column 4, and/or recapitulation of balances line 1653, column 2.

The aforementioned calculations do not apply to county special services school districts. N.J.S.A. 18A:46-31 allows those districts to maintain an undesignated general fund balance of 10% of the general fund budget exclusive of tuition adjustments. This calculation will be integrated into the estimated and certified tuition rate calculations for those districts. Supporting Documentation Item 9 is not applicable to and cannot be accessed by county special services districts.

**NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE**

**2004-2005**

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

\_\_\_\_\_  
**DISTRICT**

**9. Appropriation of Excess General Fund Free Balance (To be Completed By All Regular and Vocational Districts)**

The calculation of the 6% excess at June 30, 2004 is as follows:

(A) Estimated General Fund Free Balance @ 6/30/04 (From line 1650 col. 2 + col. 4 + col. 6)	\$ _____
(A1) Impact Aid Adjustment	\$(_____)
(A2) Reserved Fund Balance – Purpose beyond 2004-05 Purpose _____	\$(_____)
(A3) Adjusted Estimate @ 6/30/04 ((A)-(A1)-(A2))	\$ _____

(B) 2003-04 General Fund Appropriations (Line 9470, col. 3)	\$ _____
(B1) 2002-03 Encumbrances in 2003-04 Appropriations (Line 408, col. 3)	\$(_____)
(B2) 2003-04 Appropriations Net of Encumbrances ((B)-(B1))	\$ _____

Districts with 2003-04 General Fund Appropriations ≤ \$100 million:

(C) Greater of .06 x (B2) \$ _____ or \$75,000	\$ _____
(D) Excess General Fund Free Balance @ 6/30/04 ((A3)-(C))	\$ _____
If (C) is greater than (A3) enter -0- and stop here.	
(D1) Excess General Fund Free Balance @ 6/30/03 (from the Audit)	\$ _____ (a)(b)
(D2) Additional Excess General Fund Free Balance ((D)-(D1))	\$ _____ (a)
If (D1) is greater than (D) enter -0-.	

Districts with 2003-04 General Fund Appropriations > \$100 million:

(C) 3% of 2003-04 General Fund Appropriations in excess of \$100 million (B2) minus \$100,000,000 x .03 \$ _____ plus \$6,000,000	\$ _____
(D) Excess General Fund Free Balance @ 6/30/04 ((A3)-(C))	\$ _____
If (C) is greater than (A3) enter -0- and stop here.	
(D1) Excess General Fund Free Balance @ 6/30/03 (from the Audit)	\$ _____ (a)(b)
(D2) Additional Excess General Fund Free Balance ((D)-(D1))	\$ _____ (a)
If (D1) is greater than (D) enter -0-.	

**(a)** Actual Appropriation in Budget (Lines 121 and 123, Col. 4 plus Line 1653, Col. 2) Must Equal or Exceed the Sum of these Amounts

**(b)** Actual Appropriation in Budget (Line 121, Col. 4) Must Equal or Exceed this Amount

## **Supporting Documentation Item 10 – Corrective Action Plans of Level II and III Districts**

**Are used to document the funds included in the budget to implement the corrective action plans of Level II and Level III districts.** Only such districts can access the screens for these supporting documentation items. The Items are inter-related and every program/strategy listed on Item 10 is further detailed by account number in Item 11. All Level II and Level III districts must complete Items 10 and 11.

**Item 10** is completed first. Key each program/strategy listed in the corrective action plan by directive in the external review team report and funding source. When keying the code, use the corresponding code per the external review team report for directives. If a program/strategy is funded by more than one source, a separate line must be completed for each source between local/state, federal, or other. Local/state sources are general fund revenues such as tax levy, core curriculum standards aid, and other state formula aid. Federal sources are restricted grants from federal funds accounted for in the special revenue fund, regardless of whether the funds are channeled through the state. Examples would be Title I, Title VI, or IDEA grants. Other sources are restricted state or local grants accounted for in the special revenue fund, such as a Character Education grant or a restricted donation from a corporation or local organization. All corrective action plan funds must be listed. A pop-up screen appears in the funding source field with the choices of Local/State, Federal, and Other that must be highlighted and selected. A running total of the amounts entered in the total amount appropriated column will be displayed.

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE

2004-2005

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**  
**LEVEL II AND LEVEL III DISTRICTS ONLY**

\_\_\_\_\_  
DISTRICT

10. **Summary of funds included in the budget to implement the corrective action plan.**

PROGRAM/ STRATEGY	CODE	DIRECTIVE/IMPROVEMENT	FUNDING SOURCE	TOTAL AMOUNT APPROPRIATED
GRAND TOTAL				

## **Supporting Documentation Item 11 – Corrective Action Plans of Level II and III Districts**

**Are used to document the funds included in the budget to implement the corrective action plans of Level II and Level III districts.** Only such districts can access the screens for these supporting documentation items. The Items are inter-related and every program/strategy listed on Item 10 is further detailed by account number in Item 11. All Level II and Level III districts must complete Items 10 and 11.

When **Item 11** is selected from the supporting documentation data entry menu, the completed item 10 screen will appear. Each of the items listed should be selected by highlighting the line and using the enter key. A new screen will appear that is used to provide the detail by account number of the line selected. The account number field is used to record the minimum outline account number of the appropriation. The description of that account is entered in the description field. The objective field is used to cross reference the appropriation to the applicable objective of the corrective action plan. The total dollars budgeted for that account under that program/strategy is entered in the amount field. This process is repeated until the running total displayed on the screen of the amounts entered in the amount field equals the amount shown in the budget summary box as the total amount appropriated for that strategy. Agreement of these amounts will be included as an edit check. When documentation of a program/strategy is completed, escape to exit. The listing of programs/strategies from Item 10 will appear on the screen. The next line of Item 10 should be highlighted and selected and the same process followed until all of the lines on Item 10 are documented.

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE

2004-2005

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**  
**LEVEL II AND LEVEL III DISTRICTS ONLY**

\_\_\_\_\_  
DISTRICT

**BUDGET SUMMARY**

11. Level II and Level III districts complete Item 11 for each area listed in Item 10. Complete a separate form for each program/strategy/required program by funding source. Instructional and support activities related to the same program/strategy are considered individual components for budget purposes.

**PROGRAM/STRATEGY #:**

**LIST TOTAL BUDGET FOR PROGRAM/STRATEGY LISTED ABOVE**

ACCOUNT NUMBER*	DESCRIPTION	OBJECTIVE NUMBER(S)	AMOUNT

\*From unadvertised detail of appropriations

**TOTAL** \_\_\_\_\_



## **Supporting Documentation Item 12 – Capital Reserve**

### **General Information on Capital Reserve Accounts**

EFCFA provided for the establishment of a capital reserve account by October 15, 2000 and significantly changed the rules regarding capital reserve account deposits and withdrawals. Under EFCFA, capital reserve funds must be used to implement the local needs of capital projects in a district's approved long-range facility plan (LRFP). Funds in the account may not exceed the amount of local support required to implement the projects in the approved LRFP; amount of such local support must be updated annually in the Quality Assurance Assessment Review (QAAR). On October 19, 2001, the department issued detailed procedures for recording and accounting for capital reserves and EDA grants and should be referenced for additional information. This can be obtained at [www.nj.gov/njded/finance/fp/af/](http://www.nj.gov/njded/finance/fp/af/).

It is still mandatory that all related investment income be budgeted and deposited into the capital reserve account, for both the balances currently in the account and amounts that will be earned on current year increases in the account. The budget includes appropriation line 7695 for the interest deposit into the capital reserve account. This amount should equal revenue line 251, interest earned on capital reserve funds, and eliminates the need to include interest deposit appropriation on the same line as the increase in capital reserve (line 7690). The advertised school district budget statement should reflect investment income and the budgeted increase in the capital reserve account.

Districts that have applied for one of the three types of Commissioner spending growth limitation adjustments or have applied to the Commissioner for a temporary cap adjustment under P.L. 2003, c 92 may not deposit any excess surplus funds into capital reserve.

#### *Deposits*

Upon submission of the district's LRFP, the district may deposit funds into capital reserve to meet the local needs of its LRFP at any time by board resolution through the:

1. transfer of undesignated, unreserved general fund balance; or
2. transfer of excess undesignated, unreserved general fund balance that is anticipated to be deposited in 2003-04 in the 2004-05 budget certified for taxes. Line 1653 of the Recapitulation of Balances should be used to enter the amount transferred. Supporting Documentation 9 (line D2) calculates the maximum allowable transfer amount.

**Audited excess undesignated, unreserved general fund balance may not be deposited into a capital reserve account and must be reserved and designated in the subsequent year's budget pursuant to N.J.A.C. 6A:23-8.6(c).**

A district may also appropriate funds in its 2004-05 budget to supplement the capital reserve account to meet the local needs of its LRFP submitted to the department. As required under EFCFA, line 25 (line 26 for Abbott districts and Line 3 for CSSD) of the Net Budget Cap Worksheet excludes the capital reserve appropriation (line 7690) from cap.

### *Withdrawals for Local \$ Needs in Approved LRFP*

Upon approval of the district's LRFP, a district may withdraw funds from the capital reserve account at any time by board resolution to fund the local needs less excess costs of an approved school facilities project. This includes withdrawals to fund pre-development or other pre-application costs associated with architects, lawyers and construction managers for school facilities projects included in the approved LRFP. Pre-development activities refer to those actions undertaken prior to submitting a school facilities project to the department for approval and calculation of preliminary eligible costs. Such activities may include site analysis, feasibility studies, and design work. A district that used capital reserve for such costs in a project funded by bond proceeds has the option to reimburse the general fund from the capital projects fund after approval of the referendum or resolution.

Any such withdrawals cannot be transferred to current expense. Withdrawal of capital reserve for excess costs of an approved school facilities project or for costs to fund an "other capital project" require voter, or board of school estimate, approval. The amount of withdrawal for excess costs or "other capital projects" must be presented in a separate *Statement of Purpose* in the advertised budget. (See D.3. of section I for a sample *Statement of Purpose*). Accordingly, revenue line 130 is used to record a budgeted withdrawal from capital reserve for local share less excess costs and revenue line 132 is used to record a budgeted withdrawal from capital reserve for excess costs and "other capital projects."

A withdrawal from capital reserve used to augment a project funded with SCC grant monies should be transferred to fund 30 on appropriation line 8335. The actual transfer cannot occur until the district receives a signed SCC grant agreement. By board resolution, capital reserve funds may be used in non-referendum projects for an increase in local share that is not the result of excess costs (e.g. bids higher than estimated for eligible spaces). Capital reserve may not be withdrawn by board resolution for excess costs (costs beyond the efficiency standards) without voter approval.

Only funds in a capital reserve account in existence prior to EFCFA (prior to July 18, 2000) can be withdrawn before receiving approval of the district's LRFP and such withdrawals must be for the original purpose deposited. If the original purpose no longer exists then the money is considered available to fund the district's LRFP.

### *Withdrawals for Debt Service*

Upon approval of the district's LRFP, capital reserve may also be transferred by board resolution to the debt service fund to offset principal and interest payments for bonded projects that are included in a district's approved LRFP. Appropriation line 8336 should be used to record this allowable transfer. Edits for the Recapitulation of Balances allow such transfers, however, all debt service surplus funds must be appropriated in the budget to offset property taxes pursuant to N.J.S.A. 18A:24-57.

### *Optional Voter Approval Upon Deposit*

A district also has the option of obtaining voter, or board of school estimate approval for excess or "other capital project" costs at the time of deposit to the capital reserve which enables withdrawal for said purpose by board resolution. An advertised *Statement of Purpose* is still needed for a designated deposit and upon budget approval the deposits are restricted for said purpose. If the project is no longer needed then voter, or board of school estimate approval must be obtained at the time of withdrawal.

## Supporting documentation 12a

Supporting documentation item 12a is used to collect information regarding the 2004-05 budgeted withdrawals of the capital reserve by project to implement the local needs in a district's approved LRFP. Spaces are provided to describe the capital project, enter the final eligible cost and corresponding withdrawal amount, enter the excess costs and corresponding withdrawal amount, and enter the project's total cost. Completion of supporting documentation 12a is required for all withdrawals from capital reserve on lines 130 and 132, including withdrawals budgeted on appropriation line 8335 as a transfer to the capital projects fund. Any amounts withdrawn for excess costs or for "other capital projects" must be included as a separate *Statement of Purpose* in the advertised budget, unless voter approval for the purpose was obtained at the time of deposit (See 12b below). The amount on supporting documentation 12a for withdrawal for eligible costs must equal revenue line 130 and the withdrawal amount for excess costs and "other capital projects" must equal revenue line 132. Withdrawals of pre-EFCFA capital reserve funds designated for a specific purpose and withdrawals for a transfer to debt service should be budgeted on line 130.

## Supporting documentation 12b

Supporting documentation item 12b collects information on the budgeted deposit in the capital reserve account to ensure the total amount in the reserve following the deposit is not greater than the total local funds needed to implement a district's approved LRFP. Funds can be deposited into a capital reserve upon submission to the department of a district's LRFP.

Spaces are provided to enter the amount of the deposit and the amount of the total local amount needed to implement the district's LRFP as identified in the district's October QAAR. Supporting documentation 12b includes two deposit lines (undesignated and designated deposits) to enable districts the optional deposit for a specific purpose. Such a deposit requires completion of the narrative for the specific capital project purpose and advertising a separate *Statement of Purpose* and enables the district to receive the necessary voter or board of school estimate approval upon deposit; designated deposits are restricted to the original purpose as identified. Supporting documentation 12b also includes a line to account for the capital reserve interest deposit appropriation line.

The amount deposited (designated and undesignated), estimated interest earnings and withdrawals will be added to the 6/30/04 capital reserve estimated balance from the recapitulation of balances line 1655, column 3, to ensure the deposit does not increase the account above the total local amount needed to implement the approved LRFP. The deposit (designated and undesignated) must agree with appropriation line 7690 and earnings on the reserve must agree with revenue line 251 and the new appropriation line 7695. There will be an edit check to ensure that the estimated balance at 6-30-05 agrees to the recapitulation of balances line 1670, column 3.

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE

2004-2005

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

\_\_\_\_\_  
DISTRICT

**12a. Capital Reserve Withdrawals**

**Withdrawals (Provide the following withdrawal information for each capital project)**

Capital Project Narrative Description(s):

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Eligible Cost	Withdrawal	Excess Costs	Withdrawal Amount	Total Cost
1) _____	_____	_____	_____	_____
2) _____	_____	_____	_____	_____
3) _____	_____	_____	_____	_____

**12b. Capital Reserve Deposit(s)**

- A. Estimated Balance at 6-30-04: \_\_\_\_\_
- B. Undesignated Deposit: \_\_\_\_\_
- C. **Optional** Designated Deposit for Specific Purpose: \_\_\_\_\_

Narrative Description(s) for a Specific Capital Project Deposit (if amount in C)

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- D. Budgeted Deposits (B + C): \_\_\_\_\_
- E. Estimated Interest: \_\_\_\_\_
- F. Budgeted Withdrawals (Sum of withdrawals above) \_\_\_\_\_
- G. Estimated Balance at 6-30-05 (A+D+E-F) \_\_\_\_\_
- H. Max. Local Amt of Reserve from Annual QAAR: \_\_\_\_\_

## **Supporting Documentation Item 15 – Early Childhood Program Aid**

Supporting documentation item 15 is used to identify the detail of the intended uses of early childhood program aid (ECPA). Pursuant to N.J.S.A. 18A:7F-16, early childhood program aid is distributed to districts with high concentrations of low-income students for the purpose of providing full-day kindergarten and preschool classes and other early childhood programs and services. Abbott districts should reference the separate Abbott Addendum to the Budget Guidelines for guidelines on budgeting ECPA, preschool expansion aid and the crosswalk from the approved Abbott operational plan and budgets to supporting documentation 15.

The budgeted appropriations for non-Abbott districts should be consistent with the FY 2004-05 projected costs included in the Early Childhood Operational Plan and should include the amount of any anticipated carryover of prior year early childhood program aid. Data is entered on two forms.

When 15A is selected, “Summary by Program and Services,” a data entry form appears listing lines for the following:

- Preschool
- Kindergarten
- Grades 1 – 3
- Other
- Transfers to charter schools

Enter the total of the instruction, support services, and facilities acquisition and construction appropriations for each program/service included in the detailed appropriations on lines 13010 to 13290. Several "Other" lines are available for other early childhood programs and services; districts must type a description of the program/service over "Other" and enter an amount. **Districts that have met all the statutory requirements for full-day K and preschool and still have ECPA funds available, may use ECPA to fund programs for grades 1-3 on the line provided.**

A line is included in the budgeted of regular districts to allow those districts receiving early childhood program aid to transfer general fund costs as well as a local contribution towards the costs of the preschool, full-day kindergarten and early childhood programs to the special revenue fund. Those districts that wish to record the full instructional cost of their preschool, full-day kindergarten, and early childhood programs in the special revenue fund, should develop those appropriation budgets and calculate the amount of the local contribution, including the transfer of the costs of the half-day program from the general fund to the special revenue fund. The contribution amount should be reported on the transfer lines provided in the budget (line 511 of the revenues section and line 2511 of the appropriations section). There will be an edit check that the two amounts agree.

A running total of the amounts keyed on 15A is shown. There will be an edit check that this amount equals the total of the ECPA prior year carryover (line 421) and current year entitlement on line 425, the amount transferred from the general fund on line 511, the budgeted interest earned on the capital reserve account (line 512), and the amount of withdrawal from capital reserve (line 513). Except in the limited situation of a DOE approved lease purchase agreement

of five years or less for the construction of early childhood facilities, **there should be no capital reserve funds in the 2004-05 budget. Interest on any remaining capital reserve funds allowed should be budgeted on line 512 and used for early childhood programs and services.**

The object level detailed budget for each of the programs/services amounts keyed on 15A for Preschool, Kindergarten, Grades 1 – 3, and “other” must be reported on 15B. No 15B is required for the amounts keyed on 15A for transfers to charter schools. When selected, a screen will appear that contains the information keyed for each of those programs/services on 15A. Each of the items listed should be selected by highlighting the line and using the enter key. A screen will appear that is used to key the amount, if any, of prior year ECPA carryover that is being anticipated to fund the 2004-05 program, the amount of the general fund contribution, if any, as well as the number of teachers and aides included in the program budget. The staffing information is keyed in FTEs. Press ESC to advance. A screen will appear that is used to provide the detail of what is included on the detailed appropriations for that program/service. Key the amount included for this program for each applicable summary line.

#### Transfers and Appropriation of Carry-Over

After the start of the budget year, substantive line-item transfers and any appropriation of prior year carryover not anticipated in the original budget certified for taxes, requires departmental approval. Instructions and forms are provided on the web site at [www.nj.gov/njded/finance/fp/af/](http://www.nj.gov/njded/finance/fp/af/).

#### Year End Reporting

Beginning in 2004-05, non-Abbott districts are required to track and report Early Childhood Program Aid (ECPA) by the three main programs (i.e. preschool, kindergarten, and grades 1-3, if applicable). In the June 30, 2005 CAFR, districts will be required to prepare a separate *Statement of Early Childhood Program Aid* for each early childhood program and a district-wide statement. If a district has three separate preschool programs (i.e. three-year olds half-day, three-year olds full-day, four year olds half-day) they will be required to report one combined preschool statement. The statement must include the actual versus budgeted spending for each program in place using the uniform grant project budgets statement coding structure. The calculation of the 2004-05 Available & Unbudgeted funds and Actual Carryover as of June 30, 2005 will only be required on the district-wide statement, not by individual program. Further guidance on reporting will be provided in The Audit Program - 2004-05.

The current account structure for Early Childhood Program Aid limits the ability to track expenditures by program. Due to the numerous changes that are needed to address this limitation, Phase I of the revision of the 1992 Uniform Minimum Chart of Accounts for New Jersey Public Schools did not address this issue. However, the account structure will be revised in Phase II to allow for program reporting.

In order to prepare these year end statements by program, districts have an option of either programming district software to allow for program reporting or tracking the expenditures by program using some other mechanism. For districts that track the expenditures outside of their software, the department recommends a monthly reconciliation between district records and the external records.

**NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE**

**2004-2005**

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT  
SUPPORTING DOCUMENTATION**

---

**DISTRICT**

**15a. Early Childhood Program Aid** (To Be Completed By Regular Districts Only)

In the space provided below, provide a summary by program of the budgeted uses of Early Childhood Program Aid and related revenues. Lines are provided for preschool, kindergarten and grades 1-3 programs, and for other early childhood programs and services. A detailed function and object level budget must be completed for the amounts shown on these lines in Item 15b. Lines are also provided for contribution to Charter Schools. The total amount must agree with the total sources of early childhood spending (lines 421, 425, 511, 512, and 513).

<b><u>Program</u></b>	<b><u>Amount</u></b>
Preschool – Half Day 3 Yr.	_____
Preschool – Half Day 4 Yr.	_____
Preschool – Full Day 3 Yr.	_____
Preschool – Full Day 4 Yr.	_____
Kindergarten – Half Day	_____
Kindergarten – Full Day	_____
Grades 1 – 3	_____
Other	_____
Other	_____
Other	_____
Contribution to Charter Schools (13292)	_____
<b>Total</b>	_____

**NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE**

**2004-2005**

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT  
SUPPORTING DOCUMENTATION**

\_\_\_\_\_  
DISTRICT

**15b. Early Childhood Detailed Budget** (To be Completed by Regular Districts Only)

Provide the detailed budget for the program summary amounts shown in item 15a, including the amount of prior year ECPA carryover and general fund contribution, if any, used to fund the current year program.

**Enter the number of teachers and instructional aides included in the program budget**

**Program:** \_\_\_\_\_

**Grand Total: \$** \_\_\_\_\_

**ECPA Carryover Amount: \$** \_\_\_\_\_

**Number of Teachers:** \_\_\_\_\_ **Number of Aides:** \_\_\_\_\_

**GF Contribution: \$** \_\_\_\_\_

Line Number	Description	Account Number	Amount Budgeted
	Instruction		
13010	Salaries of Teacher	20-211-100-101	
13020	Other Salaries for Instruction	20-211-100-106	
13030	Purchased Professional & Technical Svcs.	20-211-100-300	
13040	Other Purchased Services (400-500 series)	20-211-100-500	
13050	General Supplies	20-211-100-610	
13060	Textbooks	20-211-100-640	
13070	Other Objects	20-211-100-800	
13080	Total Instruction		
	Support Services		
13090	Salaries of Supervisors of Instruction	20-211-200-102	
13100	Salaries of Program Directors	20-211-200-103	
13110	Salaries of Other Professional Staff	20-211-200-104	
13120	Salaries of Secretaries and Clerks	20-211-200-105	
13130	Other Salaries	20-211-200-110	
13140	Personal Services – Employee Benefits	20-211-200-200	
13145	Purchased Educational Services-Contracted Pre-k	20-211-200-321	
13150	Other Purchased Professional-Educational Services	20-211-200-329	
13160	Other Purchased Professional Services	20-211-200-330	
13170	Purchased Technical Services	20-211-200-340	
13180	Rentals	20-211-200-440	
13190	Contr Trans Serv (Field Trips)	20-211-200-516	
13200	Travel	20-211-200-580	
13210	Other Purchased Services (400-500 series)	20-211-200-590	
13220	Supplies and Materials	20-211-200-600	
13230	Other Objects	20-211-200-890	
13240	Total Support Services		
	Facilities Acquisition and Construction		
13270	Instructional Equipment	20-211-400-731	
13280	Noninstructional Equipment	20-211-400-732	
13290	Total Facilities Acquisition and Construction		
13330	TOTAL PROGRAM BUDGET		



## **Supporting Documentation Item 16 – DEPA**

Supporting documentation item 16 is used to identify the detail of the intended uses of demonstrably effective program aid. Pursuant to N.J.S.A. 18A:7F-18, demonstrably effective program aid is generated for the purpose of providing instructional, school governance, and health and social services programs to the students enrolled in the generating school. The budgeted appropriations should be consistent with the FY 2004-05 projected costs included in the district's school level operational plan and should include the amount of any anticipated carryover of prior year DEPA. Refer to Appendix C of this manual for descriptions of demonstrably effective programs and services.

N.J.S.A. 18A:7F-18a requires the use of demonstrably effective program aid at the location where the aid is generated. In accordance with N.J.A.C. 6A:23-5, beginning in 2003-04, detailed budgets by DEP program/strategy are no longer required in the district budget statement. Instead, a summary total of each DEP program/strategy by school is entered on 16a in the new data entry field added to capture this amount. Detailed DEP school budgets are still required and entered on 16c. In prior years the summary reports, 16a, 16a1, and 16b, were created from the data entered in 16c1 and 16c2. This entire section has been updated to eliminate the need to budget each program/strategy by school. Only two data entry screens and reports are applicable, 16a and 16c. The total of each DEP program/strategy by location is entered on 16a and the detailed budget for each school is entered on 16c.

When 16a is selected, a listing of the schools in your district and a central office location will appear. When a school location is highlighted and selected, another screen will appear that contains a listing of the demonstrably effective programs/strategies that is used to highlight and select a program/strategy that is used at that location. Not all possible selections appear on the screen.

When the program/strategy is selected data entry is required to key a description of the program. After the description is keyed, move the cursor to the right to key in the total dollar amount budgeted for the program/strategy at this location. Repeat the process until all strategy/programs have been identified for that location. For each location, a program/strategy may only be used once. If an incorrect item is chosen in error, highlight the program/strategy that was selected in error and press enter. The menu of possible choices will appear. A replacement can be chosen from the menu or the first choice on the menu "delete this program" may be highlighted and selected to delete the program. When all program/strategies have been selected for a location, press ESC, and select a new school. Repeat the process until all program/strategies have been selected for all schools. When this process is complete, press ESC until the software returns you to the 16c menu.

To enter the detailed budgets for each school, highlight and select the menu choice 16c, the detailed Budget for the school level plan. A listing of the schools for which program/strategy information has been keyed will appear. Highlight and select a school. The program will advance you to the next screen which is used to report the following information for that location:

- amount of current year DEPA
- amount of prior year DEPA carryover
- number of teachers and number
- number of aides

There will be an edit check that the total of amounts keyed as DEPA carryover agrees with the amount shown in the advertised revenues section on line 422. There will also be an edit to ensure that the total amount of programs/strategies entered by school in 16a agrees with the amount entered in the detailed budget by school. Edit checks are included that the amount budgeted by location for current year DEPA equals the amount generated by the school. These location edits will appear in a separate report. **Any district receiving DEPA must submit a copy of the 16c edit report to the county office along with the other budget materials.**

The staffing information on 16c is keyed in FTEs. When this information is keyed, press ESC and the budget program will advance you to the next data entry form. This form is used to provide the detail of what is included on lines 13410 to 13690 of the detailed appropriations for that school. A running total of the amounts keyed is shown. There will be edit checks that the total of the amounts keyed on 16c for each object line agrees with the amounts shown on lines 13410 to 13690 of the detailed appropriations. List separately the budgeted transfer of demonstrably effective program aid to charter schools using program/strategy code 999. This amount is provided by the department based on projected enrollments at the schools.

#### Transfers and Appropriation of Carry-Over

After the start of the budget year, substantive line-item transfers and any appropriation of prior year carryover not anticipated in the original budget certified for taxes, requires departmental approval. Instructions and forms are provided on the web site at [www.nj.gov/njded/finance/fp/af/](http://www.nj.gov/njded/finance/fp/af/).

## DEP 2004-05 Codes

<b>Project Code</b>	<b>Demonstrably Effective Program/Service</b>
101	Increasing collaboration in learning
102	Providing instruction based on individual student needs, strengths and interests
103	Involving parents/families in their children's education
104	Developing school/community/business partnerships
105	Developing school/college partnerships
106	Implementing school-based management/shared decision making
107	Implementing school choice by utilizing optional school designs
108	Developing meaningful and challenging curricula for all students
109	Aligning instruction with performance-based levels of achievement
110	Modern Red Schoolhouse
111	Increasing school time for meaningful learning
112	Reducing class size
113	Raising staff expectations for student learning
114	Integrating technology into instruction
115	Providing integrated human services to support student success
116	Accelerated Schools
117	Coalition of Essential Schools
118	Comer School Development Program
119	Success for All
120	Communities for Learning
121	Providing professional development opportunities
122	Alternative schools
123	Community schools
124	Parent education programs
125	Job training programs
126	Training institutes to improve homework response
127	Telephone tutorial programs
128	Teleconference and video tutoring programs
129	HSPA/GEPA/ESPA before school/after school preparation programs
130	Other approved WSR models
199	Other (Must be approved)
999	Transfer to Charter Schools

NEW JERSEY DEPARTMENT OF EDUCATION

DIVISION OF FINANCE

2004-2005

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT  
SUPPORTING DOCUMENTATION

---

DISTRICT

16a. Demonstrably Effective Program Aid

- Program/Strategy/Description Location Detail

119

<u>Program Code</u>	<u>Program Name</u>	<u>Location</u>	<u>Program Description</u>	<u>Amount</u>	<u>Subtotal</u>
-------------------------	---------------------	-----------------	----------------------------	---------------	-----------------

**NEW JERSEY DEPARTMENT OF EDUCATION**

**DIVISION OF FINANCE**

**2004-2005**

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**

**SUPPORTING DOCUMENTATION**

**DISTRICT**

- 16c. Demonstrably Effective Program Detailed Budget – School Level Plan** (Regular and Vocational Districts Only)  
Provide the detailed location budget for the school allocation amount for DEPA expenditures. Continue the process for each location. Indicate the funding source (current year DEPA or prior year carryover). The total amount budgeted in these fields on all forms will be edited against the amounts budgeted on lines 422 (DEPA P/Y Carryover) and 426 (DEPA Current Year). The current year amount budgeted for each location will also be edited against the current year allocation for that location. **Include the number of teachers and aides for each program.**

Location: \_\_\_\_\_  
**Current Year DEPA \$** \_\_\_\_\_ **Prior Year DEPA \$** \_\_\_\_\_  
**Number of Teachers** \_\_\_\_\_ **Number of Aides** \_\_\_\_\_

Description	Account #	Amt Budgeted
<b>Instruction</b>		
Salaries of Teacher	20-212-100-101	
Other Salaries for Instruction	20-212-100-106	
Purchased Professional & Technical Services	20-212-100-300	
Other Purchased Services (400-500 series)	20-212-100-500	
General Supplies	20-212-100-610	
Textbooks	20-212-100-640	
Other Objects	20-212-100-800	
<b>Total Instruction</b>		
<b>Support Services</b>		
Salaries of Supervisors of Instruction	20-212-200-102	
Salaries of Program Directors	20-212-200-103	
Salaries of Other Professional Staff	20-212-200-104	
Salaries of Secretaries and Clerks	20-212-200-105	
Other Salaries	20-212-200-110	
Personal Services – Employee Benefits	20-212-200-200	
Personal Professional-Educational Services	20-212-200-320	
Other Purchased Professional Services	20-212-200-330	
Purchased Technical Services	20-212-200-340	
Rentals	20-212-200-440	
Contr Trans Services (Other than Bet. Home & Sch)	20-212-200-516	
Travel	20-212-200-580	
Other Purchased Services (400-500 series)	20-212-200-590	
Supplies and Materials	20-212-200-600	
Other Objects	20-212-200-890	
<b>Total Support Services</b>		
<b>Facilities Acquisition and Construction</b>		
Buildings	20-212-400-720	
Instructional Equipment	20-212-400-731	
Noninstructional Equipment	20-212-400-732	
<b>Total Facilities Acquisition and Construction</b>		
Contribution to Charter Schools	20-212-100-56X	
<b>TOTAL BUDGET</b>		

**Supporting Documentation Item 17 – Distance Learning Network Aid**

Supporting Documentation Item 17 is used to identify the detail of the intended uses of distance learning network aid including any carryover funds.

In 2003-04, distance learning network aid was not allocated, but instead combined to form the new general fund aid category of consolidated aid. If distance learning network aid is not allocated again in 2004-05, supporting documentation 17 should be used only for carryover balances from the 6/30/03 audit that have not been appropriated in the 2003-04 budget. All carryover balances must be appropriated in either 2003-04 or 2004-05 in the special revenue fund for distance learning network aid purposes.

Key in the spaces provided a description and related dollar amount for each intended use (e.g. purchase of software, professional development, etc.) of distance learning network aid (if allocated in 2004-05) and any carryover balances that must be appropriated. If distance learning network aid is allocated in 2004-05, list separately the budgeted transfer of distance learning network aid to charter schools. This amount is provided by the department based on projected enrollments at the schools. Also list separately that amount included in the school-based budgets of Abbott schools. This amount should agree with the amount reported on line 13891. A running total of the amounts keyed will appear. There will be an edit check that the total equals the total of the amounts included on lines 423 and 427 for prior year carryover and current year distance learning network aid.

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE

2004-2005

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

\_\_\_\_\_  
DISTRICT

17. **District Statement of Planned Uses of Distance Learning Network Aid**

Describe below the activities planned with the funds budgeted for the distance learning network aid.  
Provide total budgeted dollars for each activity.

**Description/Activity**

**Amount**

\$

**Total Amount \$ \_\_\_\_\_**

## **Supporting Documentation Item 18 – Instructional Supplement Aid**

Supporting Documentation Item 18 is used to identify the detail of the intended uses of instructional supplement aid including any carryover funds. Pursuant to N.J.S.A. 18A:7F-18c, instructional supplement aid is intended to provide supplemental services to students from low-income families, similar to demonstrably effective program aid. Key in the spaces provided a description and related dollar amount for each intended use (demonstrably effective program/service).

List separately the budgeted transfer of instructional supplement aid to charter schools. This amount is provided by the department based on projected enrollments at the schools. A running total of the amounts keyed will appear. There will be an edit check that the total equals the total of the amounts included on lines 424 and 428 for prior year carryover and current year instructional supplement aid.



NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE

2004-2005

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

\_\_\_\_\_  
DISTRICT

(To be Completed by Regular and Vocational Districts Only)

18. **District Statement of Planned Uses of Instructional Supplement Aid**

Describe below the activities planned with the funds budgeted for the instructional supplement aid. Provide total budgeted dollars for each activity.

<b><u>Description</u></b>	<b><u>Dollar Amount</u></b>
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
	<b>Total</b> \$ _____

## **Supporting Documentation Item 19 – Capital Projects Fund Balance**

Supporting documentation 19 is used to identify the detail of the amount reported on the Audsum diskette as the unreserved capital projects fund balance at June 30, 2003. If a deficit balance is reported, a zero will appear.

In the spaces provided, key the issue date of either the grant or bond, original project amount, and the unexpended balance for each bonded project or project completed with grant funds as of June 30, 2003. The original project amount and unexpended balance should include all resources recorded and/or transferred into the capital projects fund. For each project, also report whether the original purpose of the project is complete by keying a Y for Yes or N for No. The budget software will not accept any other letter. A running total of the unexpended balance amounts keyed will appear. There will be an edit check that this amount agrees with the amount reported by the auditor, which also appears on the screen.

Under EFCFA (N.J.S.A. 18A:7G-5(o)), unexpended balances from bond proceeds or other revenue sources transferred to the capital projects fund pursuant to N.J.A.C. 6A:26-4.1 for the purpose of funding all or part of the costs of school facilities projects under EFCFA (and/or other projects whose funding was authorized by the bonds) which remain unspent upon completion by the district, must be used to reduce the outstanding principal amount of the school bonds of the associated project. Upon completion of an authority constructed project under EFCFA (N.J.S.A. 18A:7G-5(p)), the district shall be entitled to receive a portion of any unexpended balances based on a pro rata share of the difference based on the ratio of the state share to the local share.

For a non-referendum project school facilities project required to be accounted for in the capital projects fund pursuant to N.J.A.C. 6A:26-3.8(a)2, any unexpended local share (whether capital reserve or general fund revenue) must be transferred to the general fund in the current year or reserved and designated in the subsequent year's general fund budget.

For bonds issued prior to EFCFA, unexpended balances may remain in the capital projects fund for six years after the time of issuance or sale. Within that time, if a new purpose of the funds is determined, the voters may approve the change in purpose via a ballot question. If no new purpose is identified, the unexpended balances may be transferred to either the general fund or the debt service fund by board resolution. It is the department's policy that to meet the criteria of no new purpose, the district's budgeted appropriations and actual expenditures for the year of transfer can reflect no capital outlay spending. If any capital outlay items, including equipment purchases, are budgeted for or expended in the year of transfer, it is interpreted that the district had another capital purpose that should have been submitted to the voters for approval. After six years, if there is no new purpose for the unexpended funds, they must be transferred to either the general fund or the debt service fund by board resolution. Districts with unexpended balances from projects beyond the six year time frame should take action to transfer the balances to the general fund or debt service fund and anticipate the transfer as revenue on line 140 or line 540 or reflect as an additional balance anticipated in the recapitulation of balances on line 1640. This will be verified by the county superintendent during the budget review.

Unexpended balances from bonds receiving pre-EFCFA debt service aid transferred to the general fund cannot be used as local share for a new school facilities project receiving EFCFA state share.



### 3. MISC SAMPLE REPORTS AND BUDGET REVIEW CHECKLIST

#### A. Employee Benefits Summary Comparison Report

	Ob- Ject	2002-03 Expenditures	2003-04 Appropriations	2004-05 Appropriations
Group Insurance	210	10110+10220+10330+10440+ 10610+10720+10830+10940+ 11110+11220+11330+11440+ 11610+11720+11830+11940+ 12110+12220+12330+12440+ 12610+12800+12900	10110+10220+10330+10440+ 10610+10720+10830+10940+ 11110+11220+11330+11440+ 11610+11720+11830+11940+ 12110+12220+12330+12440+ 12610+12800+12900	10110+10220+10330+10440+ 10610+10720+10830+10940+ 11110+11220+11330+11440+ 11610+11720+11830+11940+ 12110+12220+12330+12440+ 12610+12800+12900
Social Security Contributions	220	10120+10230+10340+10450+ 10620+10730+10840+10950+ 11120+11230+11340+11450+ 11620+11730+11840+11950+ 12120+12230+12340+12450+ 12620+12805+12905	10120+10230+10340+10450+ 10620+10730+10840+10950+ 11120+11230+11340+11450+ 11620+11730+11840+11950+ 12120+12230+12340+12450+ 12620+12805+12905	10120+10230+10340+10450+ 10620+10730+10840+10950+ 11120+11230+11340+11450+ 11620+11730+11840+11950+ 12120+12230+12340+12450+ 12620+12805+12905
T.P.A.F. Contributions - ERIP	232	10130+10240+10350+10460+ 10630+10740+10850+10960+ 11130+11240+11350+11460+ 11630+11740+11850+11960+ 12130+12240+12350+12460+ 12630+12810+12910	10130+10240+10350+10460+ 10630+10740+10850+10960+ 11130+11240+11350+11460+ 11630+11740+11850+11960+ 12130+12240+12350+12460+ 12630+12810+12910	10130+10240+10350+10460+ 10630+10740+10850+10960+ 11130+11240+11350+11460+ 11630+11740+11850+11960+ 12130+12240+12350+12460+ 12630+12810+12910
Other Retirement Contributions – Regular	241	10140+10250+10360+10470+ 10640+10750+10860+10970+ 11140+11250+11360+11470+ 11640+11750+11860+11970+ 12140+12250+12360+12470+ 12640+12815+12915	10140+10250+10360+10470+ 10640+10750+10860+10970+ 11140+11250+11360+11470+ 11640+11750+11860+11970+ 12140+12250+12360+12470+ 12640+12815+12915	10140+10250+10360+10470+ 10640+10750+10860+10970+ 11140+11250+11360+11470+ 11640+11750+11860+11970+ 12140+12250+12360+12470+ 12640+12815+12915
Other Retirement Contributions - ERIP	242	10150+10260+10370+10480+ 10650+10760+10870+10980+ 11150+11260+11370+11480+ 11650+11760+11870+11980+ 12150+12260+12370+12480+ 12650+12820+12920	10150+10260+10370+10480+ 10650+10760+10870+10980+ 11150+11260+11370+11480+ 11650+11760+11870+11980+ 12150+12260+12370+12480+ 12650+12820+12920	10150+10260+10370+10480+ 10650+10760+10870+10980+ 11150+11260+11370+11480+ 11650+11760+11870+11980+ 12150+12260+12370+12480+ 12650+12820+12920
Unemployment Compensation	250	10160+10270+10380+10490+ 10660+10770+10880+10990+ 11160+11270+11380+11490+ 11660+11770+11880+11990+ 12160+12270+12380+12490+ 12660+12825+12925	10160+10270+10380+10490+ 10660+10770+10880+10990+ 11160+11270+11380+11490+ 11660+11770+11880+11990+ 12160+12270+12380+12490+ 12660+12825+12925	10160+10270+10380+10490+ 10660+10770+10880+10990+ 11160+11270+11380+11490+ 11660+11770+11880+11990+ 12160+12270+12380+12490+ 12660+12825+12925
Workmen's Compensation	260	10170+10280+10390+10500+ 10670+10780+10890+11000+ 11170+11280+11390+11500+ 11670+11780+11890+12000+ 12170+12280+12390+12500+	10170+10280+10390+10500+ 10670+10780+10890+11000+ 11170+11280+11390+11500+ 11670+11780+11890+12000+ 12170+12280+12390+12500+	10170+10280+10390+10500+ 10670+10780+10890+11000+ 11170+11280+11390+11500+ 11670+11780+11890+12000+ 12170+12280+12390+12500+

		12670+12830+12930	12670+12830+12930	12670+12830+12930
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### **Employee Benefits Summary Comparison Report (cont.)**

Health Benefits	270	10180+10290+10400+10510+ 10680+10790+10900+11010+ 11180+11290+11400+11510+ 11680+11790+11900+12010+ 12180+12290+12400+12510+ 12680+12835+12935	10180+10290+10400+10510+ 10680+10790+10900+11010+ 11180+11290+11400+11510+ 11680+11790+11900+12010+ 12180+12290+12400+12510+ 12680+12835+12935	10180+10290+10400+10510+ 10680+10790+10900+11010+ 11180+11290+11400+11510+ 11680+11790+11900+12010+ 12180+12290+12400+12510+ 12680+12835+12935
Tuition Reimbursement	280	10190+10300+10410+10520+ 10690+10800+10910+11020+ 11190+11300+11410+11520+ 11690+11800+11910+12020+ 12190+12300+12410+12520+ 12690+12840+12940	10190+10300+10410+10520+ 10690+10800+10910+11020+ 11190+11300+11410+11520+ 11690+11800+11910+12020+ 12190+12300+12410+12520+ 12690+12840+12940	10190+10300+10410+10520+ 10690+10800+10910+11020+ 11190+11300+11410+11520+ 11690+11800+11910+12020+ 12190+12300+12410+12520+ 12690+12840+12940
Other Employee Benefits	290	10200+10310+10420+10530+ 10700+10810+10920+11030+ 11200+11310+11420+11530+ 11700+11810+11920+12030+ 12200+12310+12420+12530+ 12700+12845+12945	10200+10310+10420+10530+ 10700+10810+10920+11030+ 11200+11310+11420+11530+ 11700+11810+11920+12030+ 12200+12310+12420+12530+ 12700+12845+12945	10200+10310+10420+10530+ 10700+10810+10920+11030+ 11200+11310+11420+11530+ 11700+11810+11920+12030+ 12200+12310+12420+12530+ 12700+12845+12945
Totals		12720	12720	12720

Districts have the option of allocating direct benefits to the applicable programs and functions.  
The expanded reporting is summarized to the object level for comparison purposes.

## B. Sample Letters of Transmittal

### Sample Letter of Transmittal for Regular Districts

#### I. LETTER OF TRANSMITTAL

Date of Transmittal: \_\_\_\_\_

( ) Original

( ) Revised

\_\_\_\_\_  
Date of Revision

To the County Superintendent of Schools:

The Board of Education of \_\_\_\_\_, County of \_\_\_\_\_ submits herewith the proposed budget statement which has been tentatively adopted for the 2004-05 school year. This action has been duly authorized and appears in the minutes of the Board of Education.

This proposed budget includes sufficient funds to implement the proposed planning process as described in this district's Annual Report pursuant to N.J.S.A. 18A:7A-11 and to provide curriculum and instruction which will enable all students to achieve the Core Curriculum Content Standards.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

#### II. APPROVAL TO ADVERTISE THE PROPOSED BUDGET

I have reviewed this budget statement using the budget review checklist and have determined that all information submitted herein which is verifiable from records on file in my office is consistent with such records. This budget statement is approved for advertising purposes. \*\*Such advertisement and the sample ballot must include the prescribed statement regarding additional spending.\*\*

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

\*\* Additional language will appear if district proposed base budget includes regular education spending as calculated in the District Status Within the T&E Range report in excess of \$8,959 per pupil.

## **Sample Letter of Transmittal for County Vocational School District**

I. LETTER OF TRANSMITTAL      Date of Transmittal: \_\_\_\_\_

( ) Original

( ) Revised

\_\_\_\_\_  
Date of Revision

To the County Superintendent of Schools:

The Board of Education of \_\_\_\_\_, County of \_\_\_\_\_ submits herewith the proposed budget statement which has been tentatively adopted for the 2004-05 school year. This action has been duly authorized and appears in the minutes of the Board of Education.

This proposed budget includes sufficient funds to provide curriculum and instruction which will enable all students to achieve the Core Curriculum Content Standards.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

## **Sample Letter of Transmittal for County Special Services School District**

I. LETTER OF TRANSMITTAL      Date of Transmittal: \_\_\_\_\_

( ) Original

( ) Revised

\_\_\_\_\_  
Date of Revision

To the County Superintendent of Schools:

The Board of Education of \_\_\_\_\_, County of \_\_\_\_\_ submits herewith the proposed budget statement which has been tentatively adopted for the 2004-05 school year. This action has been duly authorized and appears in the minutes of the Board of Education.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

**C. Sample Of District Budget Statement Certifications**

**State of New Jersey  
Department of Education  
Division of Finance**

**2004-05 DISTRICT BUDGET  
STATEMENT OF CERTIFICATION**

DISTRICT \_\_\_\_\_

COUNTY \_\_\_\_\_

After the hearing and adoption of the budget, the district will send this budget statement certification to the County Superintendent of Schools. Sign the statement pertinent to your district.

**STATEMENT A**

I certify that the 2004-05 budget approved by the County Superintendent of Schools for advertising was adopted as approved after the public hearing.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

**STATEMENT B**

I certify that the 2004-05 budget was revised either by reallocating resources to other line items or by revising the total amount after the approval for advertising by the County Superintendent of Schools and adopted after the public hearing, and all changes are reflected on the attached School District Budget Statement.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

I have reviewed the revised 2004-05 budget adopted after the public hearing and have determined that the budget is approved.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date



**State of New Jersey  
Department of Education  
Division of Finance**

**2004-05 DISTRICT BUDGET  
STATEMENT OF CERTIFICATION - SEPARATE PROPOSAL(S)**

DISTRICT \_\_\_\_\_

COUNTY \_\_\_\_\_

After the hearing and adoption of the budget and separate proposal, sign the pertinent statement and send this additional certification - separate proposal to the County Superintendent of Schools.

**STATEMENT A**

I certify that the 2004-05 separate proposal(s) approved as to form and accuracy by the County Superintendent of Schools for advertising was adopted as approved after the public hearing.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

**STATEMENT B**

(Check one)

I certify that the 2004-05 separate proposal(s) was(were) revised after the approval for advertising by the County Superintendent of Schools and adopted after the public hearing, and all changes are reflected on the attached interpretative statement and itemized accounting.

or

I certify that the 2004-05 separate proposal(s) was(were) initially developed and adopted after the public hearing and said proposal(s) is(are) reflected on the attached interpretative statement and itemized accounting.

or

I certify that the 2004-05 separate proposal(s) was(were) withdrawn from consideration after the approval for advertising by the County Superintendent of Schools and after the public hearing.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

I have reviewed the 2004-05 budget statement additional certification for separate proposal(s) and related materials after the public hearing and have determined that the above executed certification is correct and approved.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

## **D. Sample Ballot Questions**

### **REGULAR GENERAL FUND LEVY - BASE BUDGET**

RESOLVED, That there should be raised for General Funds \$ Line 150 column 4 for the ensuing School Year (2004-05)

### **SEPARATE PROPOSAL FOR ADDITIONAL FUNDS**

RESOLVED, That there should be raised an additional \$ \_\_\_\_\_ for General Funds in the same school year (2004-05). These taxes will be used exclusively for district wording regarding purpose or purposes for additional funds. These proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

## **E. Sample Statement of Purpose for Capital Reserve Withdrawals/Deposits for Excess Costs and Other Capital Projects (Non Referendum Projects)**

As required under N.J.A.C. 6A:26-9.1(e), a district may withdraw capital reserve funds to capital outlay to fund excess costs of a school facilities project or to fund “other capital projects” at any time after receiving voter, or board of school estimate approval. Approval may be obtained through the original budget certified for taxes, which shall include an advertised *Statement of Purpose*.

**The budget software does not produce the *Statement of Purpose* when the “Prepare Diskette for Advertised Budget for Newspapers” is selected on the report menu.** A district must develop the statement and include the following required elements pursuant to N.J.A.C. 6A:26-9.1(e)3iii): a statement of purpose for the capital project that the withdrawal/deposit will fund; amount requested for withdrawal/deposit; and total project cost and for excess costs only, the final eligible cost. If requesting a withdrawal for multiple projects, each project must be identified separately.

A district may also satisfy the approval requirement upon deposit at budget time as referenced in N.J.A.C. 6A:26-9.1(c). If this method of approval is obtained the reserve deposit is restricted for the approved purpose and can be withdrawn at any time for such purpose by board resolution.

**SAMPLES OF THE CAPITAL RESERVE *STATEMENT OF PURPOSE* follow:**

### **Capital Reserve Withdrawal - Excess Costs**

Included in budget line 132, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is \$ Line 132 or portion of Line 132 that is excess costs for excess costs of district wording to describe the specific facilities project and purpose. The total cost of this school facility project is \$ total cost of the project for which \$ final eligible cost of the project was determined as the final eligible cost and within the facilities efficiency standards

and \$ amount of excess costs was determined as excess costs and represent expenditures for construction elements or projects that exceed the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

### **Capital Reserve Withdrawal - Other Capital Projects**

Included in budget line 132, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is \$ Line 132 or portion of Line 132 that is for other capital projects for other capital project costs of district wording to describe the specific project(s) and purpose. The total costs of this project is \$ total cost of the other capital project(s) which represent expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

### **Capital Reserve Deposit**

Included in the general fund appropriations is \$ Line 7690 amount or \$ portion of line 7690 which is for a designated use for deposit into the board of education's approved Capital Reserve Account for future funding of district wording to state and describe specific project and purpose. This deposit is for excess costs of the stated school facilities project or an other capital project and represent expenditures for construction elements or projects that are in addition to the facilities efficiency standards necessary to achieve the core curriculum content standards.

## **F. Sample Advertised Statement for Use of Surplus or Capital Reserve for Approved Referendum Project(s)**

Districts may use the April school election to receive voter approval for use of capital reserve and/or surplus for a previously approved referendum project(s). Approval may be obtained through the original budget certified for taxes, which must include a statement in the advertised budget.

**The budget software does not produce the advertised statement when the “Prepare Diskette for Advertised Budget for Newspapers” is selected on the report menu.**

## **SAMPLE STATEMENT FOR ADDITIONAL FUNDS FOR REFEREDUM PROJECTS**

### **Capital Reserve Funds**

Included in the general fund budget is \$ Line 132 or portion of line 132 for excess cost to be withdrawn from the board of education's approved Capital Reserve Account to supplement the approved date of referendum referendum of \$ amount of local share in approved referendum for district wording to state and describe specific project and purpose. The additional Capital Reserve funds are needed in addition to the approved \$ amount of local share in approved referendum for the capital projects because of district detailed description and reason needed to exceed the original approved amount.

### Surplus

Included in the general fund budget is \$ Line 121 or portion of line 121 for excess cost of the board of education's surplus funds to supplement the approved date of referendum referendum of \$ amount of local share in approved referendum for district wording to state and describe specific project and purpose. The use of surplus funds is needed in addition to the approved \$ amount of local share in approved referendum for the capital projects because of district detailed description and reason needed to exceed the original approved amount.

### Tax Levy

Included in the general fund budget is \$ Line 150 or portion of line 150 for excess cost to be raised in additional tax levy to supplement the approved date of referendum referendum of \$ amount of local share in approved referendum for district wording to state and describe specific project and purpose. The additional tax levy is needed in addition to the approved \$ amount of local share in approved referendum for the capital projects because of district detailed description and reason needed to exceed the original approved amount.

## **G. Budget Review Checklist**

**State of New Jersey  
Department of Education  
PO Box 500  
Trenton, NJ 08625-0500**

**2004-05  
BUDGET REVIEW CHECKLIST**

DISTRICT \_\_\_\_\_  
COUNTY \_\_\_\_\_

All of the following items have been checked against the School District Budget Statement:

- (    ) 1. All budget and supporting documents have been prepared and submitted using the department provided computer program as detailed in the Budget Guidelines.
- (    ) 2. The budget and supporting documents produced by the budget program submitted for review and approval contains the four digit transmittal code and indicates that edits were run and no errors were detected.
- (    ) 3. The printed date appearing on the Supporting Documentation packet produced by the budget program agrees with the date appearing on the budget submitted for review and approval.
- (    ) 4. The budget data transmitted agrees with the approved budget following the appropriate procedures as outlined in the Budget Guidelines and reflects the budget data that was certified for taxes. In cases where the district obtained approval for additional spending via separate proposals, the base budget and approved additional amounts have been merged and the amount appearing on Item 28 of the Net Budget Cap Worksheet agrees with the Separate Proposal Summary.
- (    ) 5. The district categorization of revenues as restricted and unrestricted revenues detailed in Item 8 of the Supporting Documentation packet is correct.
- (    ) 6. If a District's proposed spending exceeds the T&E maximum, supporting documentation 1a has been completed.
- (    ) 7. If the Supporting Documentation cover page indicates that a district is requesting use of cap banking, a spending growth limitation adjustment or separate proposal for additional funds, the district has submitted the related materials.
- (    ) 8. If the Supporting Documentation cover page indicates that a district is requesting use of banked cap, all eligible statutory spending growth limitation adjustments are requested and fully utilized. Also, the district submitted a board resolution and a district statement that the need for the use of banked cap will be completed by the end of the budget year.
- (    ) 9. If a district is requesting use of the temporary cap adjustments for insurance and domestic security preparedness, all eligible statutory SGLAs and banked cap have been requested and fully utilized.
- (    ) 10. The additional supporting documentation required in Appendix E for review of the district's estimated surplus balances has been submitted and reviewed. If additional fund balance was identified in the review, the district budget has been revised accordingly to appropriate the additional fund balance in its proposed 2004-05 budget.

- ( ) 11. Districts that received additional extraordinary aid in July 2003 either used it for tax relief in 2003-04 or budgeted it for tax relief in 2004-05.
- ( ) 12. The total net budget does not exceed the maximum permitted net budget figure appearing on Item 28 of the Net Budget Cap Worksheet (Item 29 for Abbotts; Item 6 of county special services districts).
- ( ) 13. Districts requesting a separate proposal(s) for funds from the voters or board of school estimate have submitted the interpretive statement(s) and itemized accounting(s) in the proper form and in an accurate manner.
- ( ) 14. The state facilities tuition amount agrees with the amount on the State Facilities Tuition Notice.
- ( ) 15. Appropriations have been provided for an adult high school program when the district has reported adult high school enrollment on the 2004-05 Application for State School Aid.
- ( ) 16. If the changes in the proposed budget were recommended by the office of the county superintendent after review, pursuant to law and regulation, the office of the county superintendent consulted with the chief school administrator and district board of education concerning the recommended changes.
- ( ) 17. The enrollment estimates for October 15, 2004 appear to be reasonable and the related county superintendent certification statement has been signed.
- ( ) 18. Those districts applying for a Commissioner spending growth limitation adjustment or the insurance and domestic security preparedness spending growth limitation adjustment have properly appropriated excess surplus.
- ( ) 19. Those districts reflecting legal reserves with purposes beyond 2004-05 have provided sufficient support for those amounts and their propriety has been challenged by the county superintendent.
- ( ) 20. The notice of public hearing and sample ballot submitted by the district contains the appropriate questions in the correct amounts. For those districts with proposed budgets in excess of the maximum T&E amount, the sample ballot and notice of public hearing contains the statutory additional wording.
- ( ) 21. Districts reflecting a withdrawal of capital reserve for excess costs or other capital projects on Supporting Documentation 12 have included a separate statement of purpose in the advertised budget. (The additional wording is not required on the actual ballot.)
- ( ) 22. Any amounts budgeted in debt service for lease purchase principal and interest payments are included on the listing of approved agreements provided by the Division of Finance. Districts appearing on that list have properly budgeted those payments in debt service.
- ( ) 23. The district has provided the required supporting documentation and meets the criteria for the spending growth limitations included in the calculation of its maximum permitted net budget.
- ( ) 24. The district has applied for all applicable spending growth limitation adjustments and completed all forms.
- ( ) 25. The staffing information submitted on Supporting Documentation Item 3 is reasonable and comparable to appropriation lines in the budget.
- ( ) 26. The budgeted uses of Early Childhood Program Aid as documented on Supporting Documentation Item 15 are appropriate.
- ( ) 27. Early Childhood Program Aid has not been transferred to DEPA nor used for educationally meritorious programs.

- ( ) 28. The only amounts remaining in the ECPA Capital Reserve are for approved lease purchase agreements.
- ( ) 29. The budgeted uses of Demonstrably Effective Program Aid as documented on Supporting Documentation Item 16 are appropriate. **The district has submitted the separate warning edit report for Item 16c.** The warning edits for 16c regarding the allocation of Demonstrably Effective Program Aid at the school level are appropriate (i.e., due to closed schools, etc.).
- ( ) 30. The budgeted uses of Distance Learning Network Aid as documented on Supporting Documentation Item 17 are appropriate. If DLNA is no longer a separate state aid category, then only the carryover balance from a prior year would be recorded here.
- ( ) 31. The budgeted uses of Instructional Supplement Aid as documented on Supporting Documentation Item 18 are appropriate.
- ( ) 32. The district has taken the appropriate measures for the unexpended bond and COP proceeds identified in Supporting Documentation Item 19 as remaining from pre-EFCFA issues beyond the six year time frame.
- ( ) 33. Those districts with resident students included in the projected attendance figures for charter schools have properly budgeted the transfer of general fund support and restricted entitlements.
- ( ) 34. Those districts receiving ECPA, DEPA, Instructional Supplement Aid, or Distance Learning Network Aid in 2002-03 have properly incorporated any carryover amounts as shown in the June 30, 2003 CAFR into their 2003-04 or 2004-05 spending plans for those restricted formula aids.

## SECTION II

### MINIMUM TAX LEVY/SGLAs/CAP BANKING

#### A. OVERVIEW

The Comprehensive Educational Improvement and Financing Act (CEIFA) and subsequent amendments, provides for spending growth limitation adjustments (SGLA) and cap banking, and integrates those calculations with the calculation of a district's required minimum tax levy. A regular or county vocational school district's 2004-05 maximum permitted net budget will be the greater of the maximum permitted net budget after spending growth limitation adjustments and banked cap, or the spending limitation amount using the minimum tax levy.

Effective for budget year 2004-05, P.L. 2003, c.92 supplements 18A:7F-5d and states that any costs incurred by a school district for liability insurance, workers compensation insurance and employee group insurance or incurred for domestic security preparedness are eligible as an adjustment to the district's spending growth limitation. The SGLA is only applicable for three years.

N.J.S.A. 18A:7F-5d also allows districts to present a separate proposal or proposals for additional funds to the voters or board of school estimate. When presenting a separate proposal to the voters or board of school estimate, there is no requirement that the base budget be at the maximum permitted and there is no requirement to reduce surplus to 3% of the proposed base budget.

Under N.J.S.A. 18A:46-31 as amended, a county special services school district's general fund budget, exclusive of any county contribution, may not exceed the general fund budget, exclusive of any county contribution, in the prebudget year adjusted by the CPI or 3%, whichever is greater, plus an enrollment factor. As such, none of the following information regarding minimum tax levy, spending growth limitation adjustments, banked cap, and separate proposals applies to these districts.

N.J.S.A. 18A:7F-5d provides different calculations of the maximum permitted net budget of regular and county vocational districts dependent upon whether the district is proposing a base budget which:

- 1) includes spending which exceeds the maximum T&E budget;
- 2) is set at or below the minimum T&E budget; or
- 3) is set at or below the maximum T&E budget.

Included as part of those calculations are what are referred to as "statutory" spending growth limitation adjustments. These statutory adjustments are allowed under the law without application to the Commissioner for five circumstances: 1) changes in



enrollment; 2) capital outlay expenditures; 3) non-remote pupil transportation costs; 4) special education costs in excess of \$40,000 per pupil; and 5) opening a new school facility in the budget year.

In addition to these statutory adjustments, districts may apply to the Commissioner for spending growth limitation adjustment under three criteria: 1) the use of early childhood program aid; 2) the use of demonstrably effective program aid, and 3) an increase in tuition paid under N.J.S.A. 18A:38-19. Lastly, beginning in 2004-05, districts may apply to the Commissioner for a Temporary Cap Adjustment for an increase in certain insurance and domestic security preparedness costs (insurance and domestic security preparedness SGLA) as proposed in N.J.A.C. 6A:23-8.8(h).

A district may use spending growth limitation adjustments and banked cap that apply to their proposed budget. All eligible statutory SGLAs must be used first, then districts have the option of using banked cap and/or Commissioner SGLAs. For the insurance and domestic security preparedness SGLA, banked cap must be exhausted first. These adjustments are added to the maximum permitted net budget before adjustment that is calculated for all regular and vocational districts as the prebudget year net budget inflated by the CPI or 3%, whichever is greater. Since the CPI is below 3%, the maximum permitted net budget before adjustment for 2004-05 is the prebudget year net budget times 1.03. This calculation is provided on the CEIFA-BUD printout.

Any spending growth limitation adjustments, both statutory and Commissioner, and use of banked cap are added to the maximum permitted net budget before adjustment. This maximum permitted net budget after spending growth limitation adjustments and banked cap is then compared to the district's spending limitation using the minimum tax levy calculated in accordance with N.J.S.A. 18A:7F-5b. Since the district by law must raise its minimum tax levy, the 2004-05 maximum permitted net budget will be the greater of the two calculations.

The budget program includes worksheets that will calculate a district's available banked cap and eligibility under each of the available statutory and Commissioner spending growth limitations using this information and data that has been keyed in the budget statement data entry screens and the minimum tax levy/banked cap/spending growth limitation adjustment (CEIFA Calcs) data entry screens. In many of these calculations, there is no data entry screen required to perform the calculation and its result can only be viewed by printing the report from the minimum tax levy/banked cap/spending growth limitation adjustment (CEIFA Calcs) report menu. The insurance and domestic security preparedness SGLA is incorporated into the Commissioner SGLA data entry screens and reports in the CEIFA calcs section of the budget software and will be considered a Commissioner SGLA unless noted otherwise.

No calculation of banked cap or spending growth limitation adjustment will be performed unless the district has registered for the adjustment type on the Supporting Documentation cover page. Districts must place an X on the lines provided for the adjustment/proposal type (Statutory Spending Growth Limitation Adjustment; Use of Banked Cap; Request to Commissioner for Spending Growth Limitation Adjustment; or Separate Proposal(s) - Voters or Board of School Estimate) in order to access the

minimum tax levy/banked cap/spending growth limitation adjustment (CEIFA Calcs) screens and/or print a report.

As a reminder, districts should reaccess the Supporting Documentation cover page screen and remove any X placed for a Commissioner spending growth limitation adjustment if the district decides not to make use of the adjustment or the budget program determines the district is ineligible; this will eliminate the program calculating the district's excess surplus at three percent. Statutory SGLA's should always be completed to determine eligibility even if the district does not wish to use them. The department will calculate a district's banked cap from the eligible statutory SGLAs that a district does not request to use in the budget year. Please check the cover page prior to submission to the county office for the correct status of your district's budget.

Samples of the worksheets/forms that are the basis of the calculations and reports follows this section to allow districts to manually perform the calculations themselves. The purpose of this section is to explain those calculations as well as to describe the reporting requirements, responsibilities, and procedures regarding the spending growth limitation/banked cap/separate proposal process.

Abbott districts should reference the separate manual, Budget Guidelines Addendum for Abbott Districts for detailed information on the impact of requests for Discretionary Education Opportunity Aid on the CEIFA calculations discussed on the following pages.

## **B. NET BUDGET CAP WORKSHEET**

A sample of the net budget cap worksheet follows this section.

The net budget cap worksheet compares the maximum permitted net budget to the sum of miscellaneous local revenue (lines 140, 191, 230, 253, and 272), budgeted fund balance - general fund (121), withdrawal from tuition reserve-excess (135), the general fund local levy (150 or 160), core curriculum standards aid (280), supplemental core curriculum standards aid (281), Abbott v. Burke parity remedy aid (283), stabilization aid (340), supplemental stabilization aid (341), transportation aid (300), special education aid (310), bilingual education aid (320), county vocational education program aid (350), post-secondary vocational program aid (352), consolidated aid aid (353), early childhood program aid (425), demonstrably effective program aid (426), and instructional supplement aid (428) less an increase in capital reserve (7690).

In accordance with the school choice application, School Choice Aid (285) is not included in the district's net budget and therefore excluded from most other CEIFA calculations and reports, including minimum tax levy, banked cap, enrollment SGLA, maximum permitted net budget after SGLA, and 3% calculation for Commissioner SGLAs. School choice aid has been added to the report of the district within T&E range.

The amount reflected on Item 26 - Total District Net Budget (Item 27 for Abbott districts) cannot exceed the 2004-05 maximum permitted net budget, which is the greater of the maximum permitted net budget after statutory/Commissioner spending growth limitation adjustments and banked cap or the spending growth limitation using the

minimum tax levy. These calculations are performed by the computer and the greater of the two amounts is entered on item 27 (item 28 for Abbott districts) of the net budget cap worksheet when the report is printed.

The copy of the school district budget statement submitted to the county superintendent for review cannot include any revenues or appropriations above the maximum permitted net budget. Therefore, the amount appearing on Item 28 cannot be negative, unless the result of a separate proposal. Any additional budget increases must be proposed separately to the voters or the board of school estimate, and be supported by interpretative statements.

The spending growth limitation adjustment process begins with the completion of the Net Budget Cap Worksheet, which is automatically produced by the budget program. If Item 28 on the Net Budget Cap Worksheet is a negative figure before any adjustments are calculated, the board of education's spending growth limitation using the minimum tax levy is not sufficient to fund its proposed budget and the district must submit a budget that contains statutory spending growth limitation adjustments and/or use of banked cap and/or an application for Commissioner spending growth limitation adjustment.

After these adjustments are calculated, a zero, or positive number, must appear on Item 28. If additional funds are to be requested, they must be included in a separate proposal and cannot be included in the base budget. The report selection "Letter of Transmittal/Net Budget Cap Worksheet" and "Report of Maximum Permitted Net Budget After SGLA and Banked Cap" must be reprinted to reflect any changes.

# Net Budget Cap Worksheets

## Regular District

### III. NET BUDGET CAP WORKSHEET

Miscellaneous Local Revenue:

1.	Transfers from Other Funds	Line 140, col. 4
2.	Other Local Governmental Units - Unrestricted	Line 191, col. 4
3.	Unrestricted Miscellaneous Revenues	Line 253, col. 4
4.	Unrestricted Revenues from Intermediate Sources	Line 272, col. 4
5.	<b>Total Miscellaneous Local Revenue (1 thru 4)</b>	
6.	Budgeted Fund Balance - General Fund	Line 121, col. 4
7.	Withdrawal from Tuition Reserve - Excess	Line 135, col. 4
8.	Local Tax Levy	Line 150, col. 4
9.	Core Curriculum Standards Aid	Line 280, col. 4
10.	Supplemental Core Curriculum Standards Aid	Line 281, col. 4
11.	Stabilization Aid	Line 340, col. 4
12.	Supplemental Stabilization Aid	Line 341, col. 4
13.	<b>Subtotal - Total Regular Spending (5 thru 12)</b>	
14.	Transportation Aid	Line 300, col. 4
15.	Special Education Aid	Line 310, col. 4
16.	Bilingual Education	Line 320, col. 4
17.	Aid for Adult and Post Graduate Programs	Line 351, col. 4
18.	Academic Achievement Reward Program	Line 353, col. 4
19.	Consolidated Aid	Line 355, col. 4
20.	Early Childhood Program Aid	Line 425, col. 4
21.	Demonstrably Effective Program Aid	Line 426, col. 4
22.	Distance Learning Network Aid	Line 427, col. 4
23.	Instructional Supplement Aid	Line 428, col. 4
24.	<b>Subtotal (13 thru 23)</b>	
25.	Less Increase in Capital Reserve	Line 7690, col. 4
26.	<b>TOTAL NET BUDGET (Item 24 less 25)</b>	
27.	2004-05 Maximum Permitted Net Budget	
28.	Item 27 Less Item 26 (Cannot be negative)	

## County Vocational School District

### II. NET BUDGET CAP WORKSHEET

Miscellaneous Local Revenue:	
1. Transfers from Other Funds	Line 140, col. 4
2. Non-Resident Fees	Line 230, col. 4
3. Unrestricted Miscellaneous Revenues	Line 253, col. 4
4. <b>Total Miscellaneous Local Revenue (1 thru 3)</b>	
5. Budgeted Fund Balance - General Fund	Line 121, col. 4
6. County Tax Levy	Line 160, col. 4
7. Core Curriculum Standards Aid	Line 280, col. 4
8. Supplemental Core Curriculum Standards Aid	Line 281, col. 4
9. Stabilization Aid	Line 340, col. 4
10. Supplemental Stabilization Aid	Line 341, col. 4
11. <b>Subtotal - Total Regular Spending (4 thru 10)</b>	
12. Transportation Aid	Line 300, col. 4
13. Special Education Aid	Line 310, col. 4
14. Bilingual Education	Line 320, col. 4
15. County Vocational Education Program Aid	Line 350, col. 4
16. Aid for Adult and Post-Graduate Programs	Line 351, col. 4
17. Post-Secondary Vocational Program Aid	Line 352, col. 4
18. Academic Achievement Reward Program	Line 353, col. 4
19. Consolidated Aid	Line 355, col. 4
20. Demonstrably Effective Program Aid	Line 426, col. 4
21. Distance Learning Network Aid	Line 427, col. 4
22. Instructional Supplement Aid	Line 428, col. 4
23. <b>Subtotal - (11 thru 22)</b>	
24. Less Increase in Capital Reserve	Line 7690, col. 4
25. <b>TOTAL NET BUDGET (Item 23 less 24)</b>	
26. 2004-05 Maximum Permitted Net Budget	
27. Item 26 Less Item 25 (Cannot be negative)	

## County Special Services School District

### II. NET BUDGET CAP WORKSHEET

1. Total General Fund Budget	Line 410, col. 4
2. Less: County Contribution	Line 160, col. 4
3. Less: Increase in Capital Reserve	Line 7690, col. 4
4. <b>TOTAL NET BUDGET (Item 1 less Item 2 and 3)</b>	
5. 2004-05 Maximum Permitted Net Budget	
6. Item 5 Less Item 4 (Cannot be negative)	

## C. CAP BANKING

CEIFA was amended in 2000 (N.J.S.A. 18A:7F-5a) to allow districts that have an actual net budget less than the maximum permitted spending authorized under N.J.S.A. 18A:7F-5(d) to “bank” the unused spending authority for use in the next two succeeding budget years. The maximum permitted spending authorized under N.J.S.A. 18A:7F-5d includes the three percent (or CPI whichever is greater) growth over a district’s prior year net budget plus the five statutory SGLAs: enrollment, capital outlay, transportation, special education, and opening a new school facility. The difference between the district’s maximum permitted spending amount and the district’s actual net budget in the budget certified for taxes (which includes merged separate proposals) is “banked.” In 2003-04, any district that was eligible for the pupil transportation SGLA was not able to bank any unused spending authority generated by the actual cost method. Only unused spending authority generated by the allocation method could be banked and available for use in 2004-05 or 2005-06.

In order to determine banked cap, beginning in 2001-02, the budget program required all districts subject to the spending limitation to complete the statutory SGLA worksheets to determine eligible amounts. The software will generate a fatal edit if an X is not placed in the applicable fields on Supporting Documentation zero.

The 2004-05 budget is the third year that districts will be able to utilize unused spending authority or “banked cap” from the prior budget years to increase budget year spending authority. The report of banked cap for use in 2004-05 summarizes a district’s unused 2002-03 “banked cap” for use in 2004-05, and its 2003-04 “banked cap” for use in 2004-05 and/or 2005-06. This report is automatically generated using data from the district’s 2003-04 transmitted budget data and can be accessed from the report menu under “CEIFA Calcs.”

In accordance with N.J.A.C. 6A:23-8.9(b), **a district can request use of “banked cap” only after it has fully exhausted all eligible statutory spending adjustments in the budget year.** The code also requires districts requesting use of banked cap to submit a board resolution along with the minutes of the board meeting the “banked cap” request was discussed and adopted.

The board resolution must contain the following:

- the need for and amount of the unused spending authority to be included in the base budget; and
- a statement that said need must be completed by the end of the budget year and cannot be deferred or incrementally completed over a longer period of time.

Unused spending authority from 2002-03 must be used prior to requesting use of 2003-04 “banked cap;” the “banked cap” report will automatically deduct from unused 2002-03 amounts prior to 2003-04 amounts upon data entry of a requested amount for 2004-05.

The report of banked cap should first be printed to determine the amount available from the 2002-03 and 2003-04 budgets that is eligible for use in 2004-05 and then request the amount needed on the cap bank data entry screen under the CEIFA calcs menu. Districts should still only request the amount of banked cap and SGLAs needed to bring the net budget cap worksheet to zero (item 28 for regular districts and item 29 for Abbott district).

The reports on the maximum permitted net budget after SGLAs and the spending growth limitation summary report include the requested amount of banked cap. A similar process should be followed for requesting the use of banked cap as followed for requesting the use of spending growth limitation adjustments.

# CEIFA CALCS

## District

### Report of Banked Cap for Use in 2004-05

Maximum Permitted Net Budget Before SGLAs for 03-04	_____	(A)
03-04 Statutory SGLA Eligible Amount:		
Enrollment SGLA	_____	(B)
Capital Outlay SGLA	_____	(C)
Transportation SGLA	_____	(D)
Special Education Costs > \$40K SGLA	_____	(E)
New School Buildings SGLA	_____	(F)
Total Eligible Spending Level in 03-04	_____	(G)
03-04 Net Budget Certified for Taxes	_____	(H)
03-04 Banked Cap for Use in 04-05 or 05-06	_____	(Ia)
02-03 Banked Cap Use in 03-04 or 04-05	_____	(Ib)
Amount of 02-03 Banked Cap Used in 03-04	_____	(Ic)
02-03 Banked Cap Available for Use in 04-05	_____	(Id)
Maximum Allowable Banked Cap for 04-05	_____	(Ie)
Amount Requested for Use in 04-05	_____	(J)
Adjustment for Use of Banked Cap (Lesser of (Ie) or (J) )	_____	(K)
Total 03-04 Banked Cap Available for Use in 05-06	_____	(L)

The Net Cap Budget Worksheet has been reviewed and the Additional Spending Growth Adjustment is necessary for the budget year. All eligible SGLA's have been utilized prior to requesting the use of banked cap.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date



## **D. MINIMUM TAX LEVY CALCULATION**

The calculation of a district's minimum tax levy per N.J.S.A. 18A:7F-5b differs for Abbott districts, DFGA districts (as defined under N.J.S.A. 18A:7F-3) spending below the T&E range and other regular and vocational districts. Samples of the worksheets follow this section.

### **ABBOTT DISTRICTS**

Abbott districts must be at parity before a reduction in the tax levy can occur. The minimum tax levy for Abbott districts receiving Education Opportunity Aid equals their 2003-04 tax levy. The minimum tax levy for Abbott districts not receiving Education Opportunity Aid is calculated as follows:

- 1) Calculate the maximum T&E budget by multiplying your district's DOE projected weighted 10/15/04 enrollment by \$8,959.
- 2) Subtract from that figure the revenue sources shown on the worksheet to determine the tax levy based on the maximum T&E budget.
- 3) Compare the figure calculated in 2) to the prior year tax levy.
- 4) The minimum tax levy is lesser of the prior year tax levy or the tax levy based on the maximum T&E budget.

### **DFGA DISTRICTS**

For DFGA districts that are spending below the minimum T&E range, the minimum tax levy is determined as follows:

- 1) Calculate the minimum T&E budget by multiplying your district's DOE projected weighted 10/15/04 enrollment by \$8,105.
- 2) Subtract from that figure the revenue sources shown on the worksheet to determine the tax levy based on the minimum T&E Budget.
- 3) The minimum tax levy is the amount calculated in 2).

### **ALL OTHER REGULAR AND VOCATIONAL DISTRICTS**

For all other regular and vocational districts, including DFGA districts with spending at or above the minimum T&E range, the minimum tax levy is determined as follows:

- 1) Use the required local share amount preloaded for your district. This figure is the lesser of the local share calculated at the district's minimum T&E budget or the district's budgeted local share (local tax levy, budgeted fund balance, and miscellaneous income) for the prior year.
- 2) Subtract from that figure the revenue sources shown on the worksheet to determine the tax levy based on the required local share.
- 3) The minimum tax levy is the amount calculated in 2).

There will be an edit check that the district's proposed budget includes a tax levy that equals or exceeds the minimum levy as calculated above.

## Minimum Tax Levy Calculations

### **Abbott Districts Not Receiving Education Opportunity Aid - Minimum Tax Levy Calculation**

Maximum T&E Budget    2004-05 DOE WENR \_\_\_\_\_ X \$8,959 \_\_\_\_\_ (A)

Less:

Core Curriculum Standards Aid	Line 280, col. 4
Supplemental Core Curriculum Standards Aid	Line 281, col. 4
Stabilization Aid	Line 340, col. 4
Supplemental Stabilization Aid	Line 341, col. 4
Budgeted Fund Balance - General Fund	Line 121, col. 4
Budgeted Fund Balance – Tuition Adjustment	Line 123, col. 4
Miscellaneous Local Revenue:	
Transfers from Other Funds	Line 140, col. 4
Other Local Governmental Units – Unrestricted	Line 191, col. 4
Unrestricted Miscellaneous Revenues	Line 253, col. 4
Unrestricted Revenues from Intermediate Sources	Line 272, col. 4

\_\_\_\_\_ (B)

Tax Levy Based on Maximum T&E Budget (A) - (B) \_\_\_\_\_ (C)

Prior Year Tax Levy \_\_\_\_\_ Line 150, col. 3 (D)

Minimum Tax Levy - Lesser of (C) or (D) \* \_\_\_\_\_ (E)

\*Amount Shown on Line 150, col. 4 Must Equal or Exceed

### **DFGA Districts (BBB) - Minimum Tax Levy Calculation**

Minimum T&E Budget        2004-05 DOE WENR \_\_\_\_\_ X \$8,105 \_\_\_\_\_ (A)

Less:

Core Curriculum Standards Aid	Line 280, col. 4
Supplemental Core Curriculum Standards Aid	Line 281, col. 4
Stabilization Aid	Line 340, col. 4
Supplemental Stabilization Aid	Line 341, col. 4
Budgeted Fund Balance - General Fund	Line 121, col. 4
Budgeted Fund Balance - Tuition Adjustment	Line 123, col. 4
Miscellaneous Local Revenue:	
Transfers from Other Funds	Line 140, col. 4
Other Local Governmental Units – Unrestricted	Line 191, col. 4
Unrestricted Miscellaneous Revenues	Line 253, col. 4
Unrestricted Revenues from Intermediate Sources	Line 272, col. 4
Stabilization Aid Reduction	_____

\_\_\_\_\_ (B)

Minimum Tax Levy (A) - (B) \* \_\_\_\_\_ (C)

\*Amount Shown on Line 150, col. 4 Must Equal or Exceed

## Minimum Tax Levy Calculations

### Most Districts – Minimum Tax Levy Calculation

Required Local Share		_____ (A)
Less:		
Supplemental Core Curriculum Standards Aid	Line 281, col. 4	
Stabilization Aid	Line 340, col. 4	
Supplemental Stabilization Aid	Line 341, col. 4	
Budgeted Fund Balance - General Fund	Line 121, col. 4	
Budgeted Fund Balance – Tuition Adjustment	Line 123, col. 4	
Miscellaneous Local Revenue:		
Transfers from Other Funds	Line 140, col. 4	
Other Local Governmental Units – Unrestricted	Line 191, col. 4	
Non-Resident Fees	Line 230, col. 4	
Unrestricted Miscellaneous Revenues	Line 253, col. 4	
Unrestricted Revenues from Intermediate Sources	Line 272, col. 4	
		_____ (B)
Minimum Tax Levy (A) - (B)	*	_____ (C)

\*Amount Shown on Line 150 or 160, col. 4 Must Equal or Exceed

## **E. DETERMINING DISTRICT STATUS WITHIN THE T&E RANGE**

All districts must print the report available on the minimum tax levy/spending growth limitation adjustment (CEIFA Calcs) report menu to review the calculation of the status of their proposed budget within the T&E range.

This status is used to determine which calculation will be used for the statutory spending growth limitation adjustment for a change in enrollment as well as your district's responsibility regarding public notice and inspection. This calculation is also important in determining the appropriate procedures to be followed in the event of a voter defeat or board of school estimate reduction of the proposed budget.

A sample of the worksheet follows this section.

There is no data entry required for the calculation, which is as follows:

- 1) Add school choice aid and budgeted fund balance for tuition adjustment to your district's total budgeted regular spending per the net budget cap worksheet (line 12 for regular districts; line 13 for Abbott districts; line 11 for vocational districts), since these two revenue sources are excluded from the net cap budget worksheet.
- 2) Divide your district's total budgeted regular spending as adjusted in 1) by your district's projected weighted enrollment at 10/15/04 to determine the budgeted district per pupil regular spending.
- 3) If the amount calculated in 1) is greater than \$8,959, the proposed budget exceeds the maximum T&E budget; if it is greater than \$8,105 but less than or equal to \$8,959 the proposed budget is within the T&E range; if it is less than or equal to \$8,105, the proposed budget is at or below the minimum T&E budget.
- 4) To calculate the total amount of your budget that is in excess of the maximum T&E budget, subtract \$8,105 from the amount calculated in 1). If the difference is positive, multiply that difference by the projected weighted enrollment at 10/15/04. There is no excess if the difference is negative.

The results of the above calculations will be included on the Supporting Documentation cover page when printed.

## **Report of District Status Within T&E Range**

District Regular Spending Per Pupil:

Total Budgeted Regular Spending (Per Net Budget Cap Worksheet: Line 13 Reg.; Line 11 Voc.)	_____	(A)
Line 14 Abbott)		
School Choice Aid	_____	(A1)
Budgeted Fund Balance – Tuition Adjustment	_____	(A2)
Total Budgeted Regular Spending, as Adjusted	_____	(A3)
District Projected WENR for 2004-05	_____	(B)
Budgeted District per Pupil Regular Spending = (A3)/(B)	_____	(C)
Maximum T&E Budget per Weighted Pupil	_____ 8,959	(D)
Excess Per Pupil Amount = (C) - (D); If less than or equal to zero, then zero	_____	(E)
Amount in Excess of Maximum T&E Budget = (E) * (B)	_____	(F)

If C is:

Greater than \$8,959

Greater than \$8,105 but less than or equal to \$8,959

Less than or equal to \$8,105

Proposed Budget Exceeds Maximum T&E Budget

Proposed Budget is Within the T&E Range

Proposed Budget is at or Below the Minimum T&E Budget

### **IMPORTANT NOTE:**

If an amount in excess of the Maximum T&E Budget is calculated on (F) above, the district must complete Support Doc 1b, and the following statement must be included in the sample ballot required pursuant to section 10 of P.L.1995, c.278 (C.19:60-10):

The school district has proposed programs and services in addition to the core curriculum content standards adopted by the State Board of Education. Information on this budget and the programs and services it provides is available from your local school district.

## **F. STATUTORY GROWTH LIMITATION ADJUSTMENTS**

There are five available criteria outlined in N.J.S.A. 18A:7F-5d for a statutory growth limitation adjustment.

1. Changes in enrollment
2. Certain capital outlay expenditures
3. Expenditures for pupil transportation services provided pursuant to N.J.S.A. 18A:39-1.1
4. Special education costs per pupil in excess of \$40,000
5. Expenditures for opening a new school facility in the budget year

Samples of the worksheets for each of these calculations follows each SGLA description. Eligibility under each of these criteria is calculated by the budget program. A district board resolution must be adopted and submitted with the budget for each spending growth limitation adjustments, and at a minimum include the full amount to be included in the base budget. Check each section to determine if there are further requirements for a particular spending growth limitation adjustment.

### **1. Enrollment SGLA**

The calculation of a spending growth limitation adjustment for a change in enrollment differs based on the district's status within the T&E range. This adjustment applies to regular and vocational districts with projected increases in enrollment. Beginning in 2004-05, districts cannot project a growth greater than one percent of the district's ASSA projection as identified on the projected enrollments data entry screen and report without specific documentation to support the higher projected growth rate. Such documentation could include written estimates of additional students due to a charter or non-public school closing, or written estimates from the municipality of additional students to anticipate in the budget year related to opening a new development or apartment complex. Without such written support, the enrollment SGLA is capped at one percent above the ASSA growth projections. The adjustment amount will be the lesser of the amount requested for adjustment or the maximum amount eligible for adjustment as calculated below:

- Determine the projected change in resident enrollment. This equals the difference between the district's enrollment projections for the budget year and the districts prebudget year projected enrollments as of October 15. (A)
- Determine which range the district's proposed base budget (D) is in to determine the per pupil amount. (B)
- Determine the inflation rate to use when computing the inflated per pupil value. If the consumer price index is greater than 3%, use the CPI, otherwise use 3%. (C)

The SGLA calculation is dependent upon where the district is within the T&E range (D):

<b>(D) Exceeds the Maximum T&amp;E Budget N.J.S.A. 18A:7F-5d(1)</b>	<b>(D) At or Below the Min. T&amp;E Budget N.J.S.A. 18A:7F-5d(2)</b>	<b>(D) Within the T&amp;E Range N.J.S.A. 18A:7F-5d(3)</b>
<p>(A) Projected increase in the <u>unweighted</u> resident enrollment between the prebudget year and the budget year</p> <p><i>Multiplied by</i></p> <p>(B) The prebudget year per pupil general fund tax levy</p> <p><i>Inflated by</i></p> <p>(C) The greater of CPI or 3%</p>	<p>(A) Projected increase in the <u>weighted</u> resident enrollment between the prebudget year and the budget year</p> <p><i>Multiplied by</i></p> <p>(B) The minimum T&amp;E per pupil amount</p>	<p>(A) Projected increase in <u>unweighted</u> resident enrollment between the prebudget year and the budget year</p> <p><i>Multiplied by</i></p> <p>(B) The prebudget year per pupil T&amp;E program budget amount</p> <p><i>Inflated by</i></p> <p>(C) The greater of CPI or 3%</p>

**Statutory Spending Growth Limitation  
Adjustment for Changes in Enrollment Worksheet  
District Per Pupil Spending Exceeds Maximum**

District Projected Resident Enrollment - 10/15/04 \_\_\_\_\_ (A)

District Projected Resident Enrollment - 10/15/03 \_\_\_\_\_ (B)

Increase in Resident Enrollment = (A) - (B) \_\_\_\_\_ (C)

If (C) is zero or negative, stop here

If (C) is greater than zero, complete (D) through (I) below:

Prior Year General Fund Tax Levy (Line 150 or 160, col.3) \_\_\_\_\_ (D)

Prior Year Per Pupil Tax Levy for Adjustment Purposes = (D)/(B) \_\_\_\_\_ (E)

Inflated Prior Year Per Pupil Tax levy = (E) \* 1.03 \_\_\_\_\_ (F)

Maximum Eligible Adjustment - (F) \* (C) \_\_\_\_\_ (G)

Requested Adjustment Amount \_\_\_\_\_ (H)

Adjustment for Change in Enrollment = Lesser of (G) or (H) \_\_\_\_\_ (I)

Enrollment report was reviewed. See certification thereon.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date



**Statutory Spending Growth Limitation  
Adjustment for Changes in Enrollment Worksheet  
District Per Pupil Spending Within T & E Range**

District Projected Resident Enrollment - 10/15/04 \_\_\_\_\_ (A)

District Projected Resident Enrollment - 10/15/03 \_\_\_\_\_ (B)

Increase in Resident Enrollment = (A) - (B) \_\_\_\_\_ (C)

If (C) is zero or negative, stop here

If (C) is greater than zero, complete (D) through (I) below:

**2003-04 T&E Program Budget**

General Fund Tax Levy \_\_\_\_\_

Budgeted Fund Balance - General Fund \_\_\_\_\_

Budgeted Fund Balance – Tuition Adjustment \_\_\_\_\_

**Miscellaneous Local Revenue:**

Transfers from Other Funds \_\_\_\_\_

Other Local Governmental Units - Unrestricted \_\_\_\_\_

Non-Resident Fees (Vocational only) \_\_\_\_\_

Unrestricted Miscellaneous Revenues \_\_\_\_\_

Unrestricted Revenues from Intermediate Sources \_\_\_\_\_

Core Curriculum Standards Aids \_\_\_\_\_

Supplemental Core Curriculum Standards Aid \_\_\_\_\_

Stabilization Aid \_\_\_\_\_

Supplemental Stabilization Aid \_\_\_\_\_

Total \_\_\_\_\_ (D)

Per Pupil 2003-2004 Regular Education Spending = (D)/(B) \_\_\_\_\_ (E)

Per Pupil Prior Year T & E Program Budget = lesser of (E) or \$8,728 \_\_\_\_\_ (E1)

Inflated Prior Year Per Pupil T&E Program Budget = (E1) \* 1.03 \_\_\_\_\_ (F)

Maximum Eligible Adjustment - (F) \* (C) \_\_\_\_\_ (G)

Requested Adjustment Amount \_\_\_\_\_ (H)

Adjustment for Change in Enrollment = Lesser of (G) or (H) \_\_\_\_\_ (I)

Enrollment report was reviewed. See certification thereon.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

**Statutory Spending Growth Limitation  
Adjustment for Changes in Enrollment Worksheet  
District Per Pupil Spending At or Below Minimum**

District Projected Weighted Enrollment - 10/15/04 \_\_\_\_\_ (A)

District Projected Weighted Enrollment - 10/15/03 \_\_\_\_\_ (B)

Increase in Weighted Enrollment = (A) - (B) \_\_\_\_\_ (C)

If (C) is zero or negative, stop here

If (C) is greater than zero, complete (G) through (I) below:

Maximum Eligible Adjustment

Increase in Weighted Enrollment \* Minimum T&E Amount = (C) \* \$8,105 \_\_\_\_\_ (G)

Requested Adjustment Amount \_\_\_\_\_ (H)

Adjustment for Change in Enrollment = Lesser of (G) or (H) \_\_\_\_\_ (I)

Note: Lines (D), (E), and (F) were intentionally omitted

Enrollment report was reviewed. See certification thereon.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

## 2. Capital Outlay SGLA

A spending growth limitation adjustment for certain capital outlay expenditures is available to regular and county vocational school districts that are able to document the need for the capital outlay expenditures used in the calculation of the adjustment as follows.

- Compute adjusted budget year capital outlay expenditures (C):

Sum of budget year appropriations for equipment and facilities acquisitions and construction services and capital reserve transfers (lines 8320 + 8330, col.4)

*Less*

Budgeted withdrawal from the capital reserve account, net of transfers (sum (lines 130+132) – (lines 8335+8336), col. 4)

*Less*

Capital Outlay Entered on New School Costs SGLA (line 7700 thru line 8210)

*Equals*

Adjusted budget year capital outlay expenditures (C)

- Compute prebudget year base capital outlay expenditures (D):

Sum of prebudget year appropriations for equipment and facilities acquisition and construction services and capital reserve transfers (line 8320+8330 included in the prebudget year original budget certified for taxes)

*Less*

Budgeted withdrawal from the capital reserve, net of transfers (sum (lines 130+132)-(lines 8335+8336 in prebudget year certified budget)

*Less*

Approved prebudget year capital outlay statutory spending growth limitation adjustment

*Equals*

Prebudget year certified budget capital outlay expenditures (D4)

- Index prebudget year capital outlay expenditures (D4) by the greater of 3% or the CPI (E)
- Calculate maximum capital outlay SGLA

Adjusted budget year capital outlay expenditures (C)

*Less*

Indexed current year capital outlay expenditures (E)

*Equals*

Maximum capital outlay SGLA

### **Restrictions on use of capital outlay SGLA (N.J.A.C. 6A:23-8.8(a))**

1. District board resolution must be adopted and submitted with the budget. Resolution must include the following:
  - narrative description of the capital project and project number as included in the LRFP
  - full amount to be included in the base budget

- need for and amount of the adjustment
2. Board must provide evidence of one of the following:
    - The proposed capital project is directly related to classroom instruction
    - The proposed capital project is part of an established periodic schedule of equipment replacement;
    - The proposed capital project is essential to the administration of necessary school level activities;
    - The proposed capital project is required to ensure the health and safety of persons using school facilities or sites; or
    - That the capital outlay portion of the prebudget year was an aberration in that it was the lowest of the previous three budget years.
  3. If the proposed capital outlay portion of the budget includes funds to purchase, expand, renovate or construct school facilities or sites, the Board must provide a true copy of the minutes of the board meeting at which the proposal was formally introduced and discussed in public.
  4. The actual approved adjustment amount will be based upon the county superintendent's review of the above materials and will not exceed the maximum amount eligible as calculated above.
  5. The entire capital outlay portion of the budget (including equipment) of districts receiving this adjustment is restricted and funds cannot be transferred between capital outlay and current expense.
  6. Amounts must be spent on original intended purpose. The Board may apply to the Commissioner for an exemption due to unforeseeable conditions which result in other urgent capital outlay needs. An exemption shall be granted if the existence of such conditions is demonstrated.
  7. If the capital outlay portion of the budget is not expended or encumbered by the end of the budget year, reserve and designate any balances in the subsequent budget year when or the second subsequent budget year when determined after adoption.

**Capital Outlay SGLAs are not part of the subsequent year net budget.** N.J.S.A 18A:7F-5d includes a provision that the prior year capital outlay spending growth limitation adjustment (SGLA) amount be excluded from the net budget used for the purpose of calculating the spending growth limitation of the subsequent year.

Generated capital outlay SGLA as a result of a merged separate proposal is not eligible for banking. N.J.A.C. 6A:23-8.9(d) states that unused spending authority calculated pursuant to N.J.A.C. 6A:23-8.9(a), created by merging separate proposal(s) with the base budget shall not be considered unused spending authority available to a board of education in the next two subsequent budget years. In addition, to be eligible to bank any unused capital outlay SGLA that is not a result of a merged separate proposal, the district must submit with their budget the eligibility criteria established in N.J.A.C. 6A:23-8.8(a)2 and N.J.A.C. 6A:23-8.8(a)3.

**Statutory Spending Growth Limitation  
Adjustment for Capital Outlay Expenditures Worksheet**

Budgeted Capital Outlay Expenditures - 2004-05	_____ (A)
Less Budgeted Withdrawal From Capital Reserve Account, Net of Transfers	_____ (B)
Less Capital Outlay Entered on New School Costs SGLA	_____ (B1)
Adjusted 2004-05 Capital Outlay Expenditures = (A) - (B) - (B1)	_____ (C)
Original Budgeted 2003-04 Capital Outlay Expenditures	_____ (D1)
Less Budgeted Withdrawal from Capital Reserve Account, Net of Transfers	_____ (D2)
Less 2003-04 Capital Outlay Spending Growth Limitation Adjustment	_____ (D3)
Base 2003-04 Capital Outlay Expenditures = (D1) - (D2) - (D3)	_____ (D4)
Indexed 2003-04 Base Capital Outlay Expenditures = (D4) * 1.03	_____ (E)
Change in Capital Outlay Expenditures = (C) - (E)	_____ (F)
Maximum Amount Eligible - Adjustment for Capital Outlay Expenditures If (F) is greater than zero, adjustment equals amount shown on (F) If (F) is less than or equal to zero, adjustment does not apply (zero)	_____ (G)
Requested Adjustment Amount	_____ (H)
Adjustment for Capital Outlay Expenditures = Lesser of (G) or (H)	_____ (I)

The district has complied with the requirements, including submission of materials, of N.J.A.C. 6A:23-8.8(a) and is considered eligible for this spending growth limitation adjustment.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

### 3. Pupil Transportation SGLA

A spending growth limitation adjustment for pupil transportation costs is available to regular and county vocational school districts. The SGLA is applicable for non-remote pupil transportation costs between home and school. It is not applicable for non-remote transportation costs for after school activities.

The calculation for the spending growth adjustment for non-remote pupil transportation costs was updated in the amended finance and business services rules (N.J.A.C. 6A:23-8.8(b)) to reflect the more detailed data collection for non-remote miles in the annual District Report of Transported Resident Students (DRTRS). The option of prorating total transportation costs using supporting documentation item 14 as an alternative to the automated calculation is no longer available. Only the automated calculation based on the allocation method is available to determine the pupil transportation SGLA eligibility.

Under N.J.A.C. 6A:23-8.8(b), the adjustment is the calculated cost (not an increase in costs) for pupil transportation costs provided pursuant to N.J.S.A. 18A:39-1.1 (non-mandated transportation) as follows:

$$\frac{\text{TNRM}}{\text{TM}} \times \text{TPTC}$$

where

TNRM is the total mileage for all non-remote pupils provided transportation services pursuant to N.J.S.A. 18A:39-1.1

TM is the total mileage for all remote and non-remote pupils provided transportation services pursuant to N.J.S.A. 18A:39-1.1

TPTC is the total pupil transportation costs contained in the proposed budget

The budget program requires data entry under the CEIFA calcs menu on the summary screen from information obtained from the 2003-04 District Report of Transported Resident Students (DRTRS) on the following lines:

Software Line C	Total Eligible mileage for regular students (DRTRS Summary section A)
Software Line D	Total Eligible mileage for special education students (DRTRS Summary section C)
Software Line E	Total Non-remote miles (DRTRS Section D)
Software Line E1	Revenues from Interagency Agreements (Per Agreements which is part of budgeted revenue line 192)

If more than one diskette was used to submit the DRTRS, the amounts entered must be the sum of the amounts shown on the summary report for each diskette submitted.

The allocation of benefits in the budget is optional, however, districts wishing to include benefit costs must break out the benefits related to its transportation program on appropriation lines 12220-12310 to include the cost of benefits in this calculation. This amount can be obtained by multiplying the non-remote transportation salaries by the benefits rate shown for 2004-05 in the Advertised Per Pupil Cost Calculations Report produced by the budget program. A district is not required to allocate all of its employee benefits on the other lines provided for in other programs and functions and may allocate only to the transportation program for the purpose of this calculation.

The Adjustment for Pupil Transportation Costs Report deducts total offsetting revenues from the total budgeted transportation appropriations on Line I2. This amount is calculated as the sum of 2004-05 budgeted revenue lines 241, (Transportation Fees from Individuals) and 242, (Transportation Fees from Other LEAs) and the amount entered on Line E1 of the CEIFA calcs data entry screen.

**Statutory Spending Growth Limitation  
Adjustment for Pupil Transportation Costs Worksheet**

Maximum Non-Remote Busing Adjustment:

Total Non-Remote Miles Calculation

Total Non-Remote miles \_\_\_\_\_ (D)

Total Eligible Miles for Regular Students \_\_\_\_\_ (E)

Total Eligible Miles for Special Education Students \_\_\_\_\_ (F)

Total Miles = (D) + (E) + (F) \_\_\_\_\_ (G)

Non-Remote Miles as a percentage of Total Miles = (D) / (G) \_\_\_\_\_ (H)

Total Budgeted Transportation Costs per Line 7350 \_\_\_\_\_ (I)

Total Allocated Benefits per Budget - Line 12320 \_\_\_\_\_ (I1)

Less Total Offsetting Revenues \_\_\_\_\_ (I2)

Total Budgeted Transportation Costs = (I) + (I1) - (I2) \_\_\_\_\_ (I3)

Maximum Non-Remote Busing Adjustment = (H) \* (I3) \_\_\_\_\_ (J)

Requested Adjustment Amount \_\_\_\_\_ (J1)

Spending Growth Limitation Adjustment for Transportation = Lesser of (J) or (J1) \_\_\_\_\_ (K)

The district has submitted the required documentation that supports the data keyed.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date



#### 4. Special Education SGLA

A spending growth limitation for special education costs per pupil in excess of \$40,000 is available to regular school districts. The total per pupil cost for a student serviced in-house is the self-contained class cost for that pupil (total costs divided by the number of pupils in the class), plus any related and extraordinary costs, less any costs for new placements absorbed by restricted funds not included in cap, such as IDEA funds. The total per pupil cost of a student serviced out-of-district is the sum of the tuition, related services, extraordinary services, and residential costs, less any costs for new placements absorbed by restricted funds not included in cap, such as IDEA funds. Transportation costs for the pupil are not included. The adjustment will be the lesser of the amount requested for adjustment or the maximum eligible amount as calculated below:

- Calculate the sum of budget year per pupil costs for students served in district and out-of-district (as shown in the table below) exceeding \$40,000 (A).
- Calculate the sum of prebudget year per pupil costs for students served in district and out-of-district (computed as shown in the table below) exceeding \$40,000, indexed by the greater of CPI or 3% (B). The prebudget year data should be obtained from the prebudget year original budget certified for taxes.

##### PER PUPIL COST

Student served in district	Student served out-of-district
Calculate the self-contained class cost by taking the total class costs divided by the number of pupils in the class	Tuition rate
<i>Add</i>	<i>Add</i>
Related services and extraordinary costs	Related services and extraordinary costs
<i>Add</i>	<i>Add</i>
	Residential costs
<u>No</u> transportation or fund 20 costs included	<u>No</u> transportation or fund 20 costs included

- Calculate the maximum special education SGLA by determining the increase in these costs over the prebudget year -- (A) minus (B).

The budget program requires data entry for each eligible in-house and out-of-district special education pupil under the following four data entry screens:

1. 2004-05 In-House Costs in Excess of \$40,000
2. 2004-05 Out-of-District Costs in Excess of \$40,000
3. 2003-04 In-House Costs in Excess of \$40,000 \*
4. 2003-04 Out-of-District Costs in Excess of \$40,000 \*

**\* Use the prebudget year data from the prebudget year original budget certified for taxes.**

For In-House Cost screens, the following data entry is required: initials of the pupil, his/her classification, the per pupil classroom costs of providing instruction, and the related services and extraordinary costs for that pupil.

For Out-of-District Cost screens, the following data entry is required: initials of the pupil, the district or private school where the pupil is sent, the per pupil tuition rate, and

the related services, extraordinary services, and residential costs for the student. For private school placements, the per pupil rate is the number of days multiplied by the per-diem rate.

Districts must provide support for the calculation of per pupil self-contained classroom costs and copies of the 2003-04 and 2004-05 Supporting Documentation Item 6B to support out-of-district costs.

## Statutory Spending Growth Limitation Adjustment for Special Education Costs Worksheet

2004-05 Costs in Excess of \$40,000:

In-House - List Information for Each Pupil with Total Special Ed Costs Greater than \$40,000

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Pupil		Per Pupil				
Initials	Classification	Self Contained Classroom Costs	Related Services	Extraordinary Services	Total (3)+(4)+(5)	Amount in Excess of \$40,000
Total In-House						(A)

Out of District - List Information for Each Pupil with Total Special Ed Costs Greater than \$40,000

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Pupil	District or	Tuition	Related	Extraordinary	Residential	Total	Amount in Excess
Initials	Private School	Rate	Services	Services	Costs	(3)+(4)+(5)+(6)	of \$40,000
Total Out of District							(B)
Total 2004-05 Special Ed Costs in Excess of \$40,000 = (A) + (B)							(C)

2003-04 Costs in Excess of \$40,000:

In-House - List Information for Each Pupil with Total Special Ed Costs Greater than \$40,000

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Pupil		Per Pupil				
Initials	Classification	Self Contained Classroom Costs	Related Services	Extraordinary Services	Total (3)+(4)+(5)	Amount in Excess of \$40,000
Total In-House						(D)

Out of District - List Information for Each Pupil with Total Special Ed Costs Greater than \$40,000

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Pupil	District or	Tuition	Related	Extraordinary	Residential	Total	Amount in Excess
Initials	Private School	Rate	Services	Services	Costs	(3)+(4)+(5)+(6)	of \$40,000
Total Out of District							(E)
Total 2003-04 Special Ed Costs in Excess of \$40,000 = (D) + (E)							(F)
Inflated 2003-04 Excess Costs = (F) * 1.03							(G)

Increase in Excess Special Ed Costs in 2004-05 Over 2003-04 Inflated Excess Costs = (C) - (G) (H)

Maximum Eligible Spending Growth Limitation Adjustment = (H) (I)

If (H) is > zero; Zero, If (H) is < or = to zero

Requested Adjustment Amount (J)

Spending Growth Limitation Adjustment for Special Education Costs = Lesser of (I) or (J) (K)

The district has submitted the required documentation that supports the data keyed.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

## 5. Opening A New School Facility SGLA

A spending growth limitation adjustment for incremental expenditures associated with opening a new school facility in the budget year is available to regular and county vocational school districts.

To be eligible, the school facility must be a new facility, or new addition to an existing facility characterized by an increase in the gross square footage of the school facility, used wholly or in part for educational purposes by the district. It excludes stadiums, grandstands, garages, facilities used for non-instructional and non-educational purposes, and any facility used solely for school administration. It also excludes renovations to existing space that does not increase the gross square footage of the school facility.

Eligible expenditures include incremental costs related to salaries and benefits of new teaching staff members and support staff, material and supplies, equipment, energy, utilities, insurance and remote transportation. Beginning in 2004-05, all requests for the new buildings SGLA that include costs of new staff related to opening the new facility must be accompanied by a listing of staff by location for the current school year and budget year. The listing must clearly support the incremental costs for salaries identified in the new buildings SGLA worksheet. In addition, all requests for new furniture, equipment and supplies must include the district's plan for use/disposal of existing furniture, equipment and supplies.

Transportation costs to be eligible must not have been used to generate a transportation SGLA for non-remote costs. Costs included in a separate proposal for opening a school facility cannot generate an eligible SGLA for cap banking purposes.

The SGLA is available for the initial opening of the new school facility and is **not** available for subsequent years of a phased in use of the new school facility.

The budget program automatically pulls in the budgeted appropriations for 2004-05 for possible eligible expenditures. Data entry of the incremental cost of those expenditures for the opening of the new school facility is required. A third column in the report automatically calculates the percentage of the incremental cost to the districtwide appropriation. These percentages should be in line with the increase in gross square footage of the new facility and will be reviewed, along with other required supporting documentation upon budget submission. The final adjustment is the lesser of the total of the eligible incremental costs for the opening of the new facility or the requested amount.

### Restrictions on use of the opening a new school facility SGLA:

1. A district board resolution must be adopted and submitted with the budget. The resolution must include the following:
  - a narrative description of the new school facility, including square footage, number of classrooms, and enrollment;
  - the full amount to be included in the base budget;
  - the need for and amount of the adjustment; and
  - the capital project number assigned by the department upon approval of final eligible costs, if applicable, or as identified in the district's LRFP.

2. The board must provide evidence that the new school facility is scheduled to be completed and opened in the budget year. Evidence can include a schedule of completion if the school is still under construction or a certificate of occupancy if completed. The county superintendent must also contact the Division of Facilities and Transportation to verify the school facility is scheduled for completion in the budget year based on the department's project tracking system currently under development.

**New School Facilities SGLA Detailed Costs - Regular**

District Name			TOTAL	DOLLARS	% INCREASE
LINE	DESCRIPTION	ACCT NO	BUDGETED	APPLICABLE TO	DUE TO NEW
			DOLLARS	NEW FACILITY	FACILITY
Regular Programs - Instruction					
2505	Preschool - Salaries of Teachers	11-105-100-101			
2510	Kindergarten - Salaries of Teachers	11-110-100-101			
2520	Grades 1-5 - Salaries of Teachers	11-120-100-101			
2530	Grades 6-8 - Salaries of Teachers	11-130-100-101			
2540	Grades 9-12 - Salaries of Teachers	11-140-100-101			
Regular Programs - Undistributed Instruction					
2640	Other Salaries for Instruction	11-190-100-106			
2670	Other Purchased Services (400-500 series)	11-190-100-500			
2680	General Supplies	11-190-100-610			
2690	Textbooks	11-190-100-640			
SPECIAL EDUCATION - INSTRUCTION					
Total Cognitive - Mild:					
2720	Salaries of Teachers	11-201-100-101			
2730	Other Salaries for Instruction	11-201-100-106			
2760	Other Purchased Services (400-500 series)	11-201-100-500			
2770	General Supplies	11-201-100-610			
2780	Textbooks	11-201-100-640			
Total Cognitive - Moderate:					
2810	Salaries of Teachers	11-202-100-101			
2820	Other Salaries for Instruction	11-202-100-106			
2850	Other Purchased Services (400-500 series)	11-202-100-500			
2860	General Supplies	11-202-100-610			
2870	Textbooks	11-202-100-640			
Learning and/or Language Disabilities:					
2990	Salaries of Teachers	11-204-100-101			
3000	Other Salaries for Instruction	11-204-100-106			
3030	Other Purchased Services (400-500 series)	11-204-100-500			
3040	General Supplies	11-204-100-610			
3050	Textbooks	11-204-100-640			
Visual Impairments:					
3170	Salaries of Teachers	11-206-100-101			
3180	Other Salaries for Instruction	11-206-100-106			
3210	Other Purchased Services (400-500 series)	11-206-100-500			
3220	General Supplies	11-206-100-610			
3230	Textbooks	11-206-100-640			
Auditory Impairments:					
3260	Salaries of Teachers	11-207-100-101			
3270	Other Salaries for Instruction	11-207-100-106			
3300	Other Purchased Services (400-500 series)	11-207-100-500			
3310	General Supplies	11-207-100-610			
3320	Textbooks	11-207-100-640			
Behavioral Disabilities:					
3440	Salaries of Teachers	11-209-100-101			
3450	Other Salaries for Instruction	11-209-100-106			
3480	Other Purchased Services (400-500 series)	11-209-100-500			
3490	General Supplies	11-209-100-610			
3500	Textbooks	11-209-100-640			
Multiple Disabilities:					
3770	Salaries of Teachers	11-212-100-101			
3780	Other Salaries for Instruction	11-212-100-106			
3810	Other Purchased Services (400-500 series)	11-212-100-500			
3820	General Supplies	11-212-100-610			
3830	Textbooks	11-212-100-640			

**New School Facilities SGLA Detailed Costs - Regular**

			District Name	TOTAL	DOLLARS	% INCREASE
LINE	DESCRIPTION	ACCT NO	BUDGETED	APPLICABLE TO	DUE TO NEW	
			DOLLARS	NEW FACILITY	FACILITY	
Resource Room/Resource Center:						
3860	Salaries of Teachers	11-213-100-101				
3870	Other Salaries for Instruction	11-213-100-106				
3900	Other Purchased Services (400-500 series)	11-213-100-500				
3910	General Supplies	11-213-100-610				
3920	Textbooks	11-213-100-640				
Autism:						
3950	Salaries of Teachers	11-214-100-101				
3960	Other Salaries for Instruction	11-214-100-106				
3990	Other Purchased Services (400-500 series)	11-214-100-500				
4000	General Supplies	11-214-100-610				
4010	Textbooks	11-214-100-640				
Preschool Disabilities - Part-Time:						
4040	Salaries of Teachers	11-215-100-101				
4050	Other Salaries for Instruction	11-215-100-106				
4080	Other Purchased Services (400-500 series)	11-215-100-500				
4090	General Supplies	11-215-100-610				
4100	Textbooks	11-215-100-640				
Preschool Disabilities - Full-Time:						
4130	Salaries of Teachers	11-216-100-101				
4140	Other Salaries for Instruction	11-216-100-106				
4170	Other Purchased Services (400-500 series)	11-216-100-500				
4180	General Supplies	11-216-100-610				
4190	Textbooks	11-216-100-640				
Cognitive - Severe:						
4710	Salaries of Teachers	11-222-100-101				
4720	Other Salaries for Instruction	11-222-100-106				
4750	Other Purchased Services (400-500 series)	11-222-100-500				
4760	General Supplies	11-222-100-610				
4770	Textbooks	11-222-100-640				
Basic Skills/Remedial - Instruction						
4810	Salaries of Teachers	11-230-100-101				
4820	Other Salaries for Instruction	11-230-100-106				
4850	Other Purchased Services (400-500 series)	11-230-100-500				
4860	General Supplies	11-230-100-610				
4870	Textbooks	11-230-100-640				
Bilingual Education - Instruction						
4900	Salaries of Teachers	11-240-100-101				
4910	Other Salaries for Instruction	11-240-100-106				
4940	Other Purchased Services (400-500 series)	11-240-100-500				
4950	General Supplies	11-240-100-610				
4960	Textbooks	11-240-100-640				
Vocational Programs - Local - Instruction						
4990	Salaries of Teachers	11-3XX-100-101				
5000	Other Salaries for Instruction	11-3XX-100-106				
5030	Other Purchased Services (400-500 series)	11-3XX-100-500				
5040	General Supplies	11-3XX-100-610				
5050	Textbooks	11-3XX-100-640				
School-Spon. Co/Extra Curricular Actvts. - Inst.						
6030	Salaries	11-401-100-100				
6040	Purchased Services (300-500 series)	11-401-100-500				
6050	Supplies and Materials	11-401-100-600				
School-Sponsored Athletics - Instruction						
6090	Salaries	11-402-100-100				

**New School Facilities SGLA Detailed Costs - Regular**

LINE	DESCRIPTION	ACCT NO	District Name		
			TOTAL BUDGETED DOLLARS	DOLLARS APPLICABLE TO NEW FACILITY	% INCREASE DUE TO NEW FACILITY
6100	Purchased Services (300-500 series)	11-402-100-500			
6110	Supplies and Materials	11-402-100-600			
<b>Other Instructional Programs - Instruction</b>					
6150	Salaries	11-4XX-100-100			
6160	Purchased Services (300-500 series)	11-4XX-100-500			
6170	Supplies and Materials	11-4XX-100-600			
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
6370	Salaries	11-000-211-100			
6390	Other Purchased Services (400-500 series)	11-000-211-500			
6400	Supplies and Materials	11-000-211-600			
<b>Undistributed Expenditures - Health Services</b>					
6430	Salaries	11-000-213-100			
6450	Other Purchased Services (400-500 series)	11-000-213-500			
6460	Supplies and Materials	11-000-213-600			
<b>Undist. Expend. - Other Supp. Serv. Students-Related Serv.</b>					
6481	Salaries	11-000-216-100			
6483	Supplies and Materials	11-000-216-600			
<b>Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.</b>					
6701	Salaries	11-000-217-100			
6703	Supplies and Materials	11-000-217-600			
<b>Undist. Expend. - Other Supp. Serv. Students-Reg.</b>					
6490	Salaries of Other Professional Staff	11-000-218-104			
6500	Salaries of Secretarial and Clerical Assistants	11-000-218-105			
6510	Other Salaries	11-000-218-110			
6540	Other Purchased Services (400-500 series)	11-000-218-500			
6550	Supplies and Materials	11-000-218-600			
<b>Undist. Expend.-Other Supp. Serv. Students-Spl.</b>					
6580	Salaries of Other Professional Staff	11-000-219-104			
6590	Salaries of Secretarial and Clerical Assistants	11-000-219-105			
6600	Other Salaries	11-000-219-110			
6650	Misc. Pur. Serv. (400-500 series O/than Resid Costs)	11-000-219-592			
6660	Supplies and Materials	11-000-219-600			
<b>Undist. Expend.-Improv. of Inst. Serv.</b>					
6750	Salaries of Supervisors of Instruction	11-000-221-102			
6760	Salaries of Other Professional Staff	11-000-221-104			
6770	Salaries of Secretarial and Clerical Assistants	11-000-221-105			
6780	Other Salaries	11-000-221-110			
6810	Other Purchased Services (400-500 series)	11-000-221-500			
6820	Supplies and Materials	11-000-221-600			
<b>Undist. Expend.-Edu. Media Serv./Sch. Library</b>					
6850	Salaries	11-000-222-100			
6870	Other Purchased Services (400-500 series)	11-000-222-500			
6880	Supplies and Materials	11-000-222-600			
<b>Undist. Expend.-Support Serv.-Gen. Admin.</b>					
6910	Salaries	11-000-230-100			
6950	Communications / Telephone	11-000-230-530			
6960	Other Purch. Serv. (400-500 series other than 530)	11-000-230-590			
6975	General Supplies	11-000-230-610			
<b>Undist. Expend.-Support Serv.-School Admin.</b>					
7010	Salaries of Principals/Assistant Principals	11-000-240-103			
7020	Salaries of Other Professional Staff	11-000-240-104			
7030	Salaries of Secretarial and Clerical Assistants	11-000-240-105			
7040	Other Salaries	11-000-240-110			



**New School Facilities SGLA Detailed Costs - Regular**

LINE	DESCRIPTION	ACCT NO	District Name		
			TOTAL BUDGETED DOLLARS	DOLLARS APPLICABLE TO NEW FACILITY	% INCREASE DUE TO NEW FACILITY
7060	Other Purchased Services (400-500 series)	11-000-240-500			
7070	Supplies and Materials	11-000-240-600			
	<b>Undist. Expend.-Central Services</b>				
7100	Salaries	11-000-251-100			
7115	Other Purchased Services (400-500 series)	11-000-251-592			
7125	Supplies and Materials	11-000-251-600			
	<b>Undist. Expend.-Admin. Info. Technology</b>				
7155	Salaries	11-000-252-100			
7170	Other Purchased Services (400-500 series)	11-000-252-500			
7175	Supplies and Materials	11-000-252-600			
	<b>Undist. Expend.-Allowable Maintenance for School Facilities</b>				
7621	Salaries	11-000-261-100			
7622	Cleaning, Repair, and Maintenance Services	11-000-261-420			
7623	General Supplies	11-000-261-610			
	<b>Undist. Expend.-Other Oper. and Maint. of Plant Services</b>				
7626	Salaries	11-000-262-100			
7627	Purchased Professional & Tech. Services	11-000-262-300			
7628	Cleaning, Repair, and Maintenance Services	11-000-262-420			
7630	Other Purchased Property Services	11-000-262-490			
7631	Insurance	11-000-262-520			
7632	Miscellaneous Purchased Services	11-000-262-590			
7633	General Supplies	11-000-262-610			
7634	Energy (Heat and Electricity)	11-000-262-620			
	<b>Undist. Expend. – Student Transportation Serv.</b>				
7210	Sal. for Pupil Trans(Bet Home & Sch)-Reg.	11-000-270-160			
7220	Sal for Pupil Trans(Bet Home & Sch)-Sp Ed	11-000-270-161			
7230	Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-162			
7235	Sal. for Pupil Trans(Bet. Home & Sch) – NonPublic	11-000-270-163			
7241	Management Fee - ESC & CTSA Trans. Program	11-000-270-350			
7242	Other Purchased Prof. and Technical Serv.	11-000-270-390			
7250	Cleaning, Repair, & Maint. Services	11-000-270-420			
7251	Rental Payments - School Buses	11-000-270-442			
7252	Lease Purchase Payments - School Buses	11-000-270-443			
7260	Contr Serv (Bet. Home and Sch)-Vendors	11-000-270-511			
7270	Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512			
7280	Contr Serv(Bet. Home & Sch)-Joint Agrmnts	11-000-270-513			
7290	Contract. Serv. (Sp Ed Stds)-Vendors	11-000-270-514			
7300	Contract. Serv.(Sp Ed Stds)-Joint Agrmnts	11-000-270-515			
7301	Contract. Serv.(Reg. Students)-ESCs & CTSA's	11-000-270-517			
7302	Contract. Serv.(Spl. Ed. Students)-ESCs & CTSA's	11-000-270-518			
7303	Contr. Serv. - Aid in Lieu of Paymts-NonPublic Sch.	11-000-270-503			
7304	Contr. Serv. - Aid in Lieu of Paymts – Charter Sch.	11-000-270-504			
7310	Misc. Purchased Services - Transportation	11-000-270-593			
7320	Supplies and Materials	11-000-270-600			
7340	Miscellaneous Expenditures	11-000-270-800			
	<b>Undist. Expend.-Other Support Serv.</b>				
7360	Salaries	11-000-290-100			
7455	Miscellaneous Purchased Services (300-500 series)	11-000-290-500			
7460	Supplies and Materials	11-000-290-600			
	<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>				
12720	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>				
	<b>EQUIPMENT</b>				
7701	Preschool	12-105-100-730			
7700	Kindergarten	12-110-100-730			

# **New School Facilities SGLA Detailed Costs - Regular**

LINE	DESCRIPTION	District Name ACCT NO	TOTAL	DOLLARS	% INCREASE
			BUDGETED DOLLARS	APPLICABLE TO NEW FACILITY	DUE TO NEW FACILITY
7710	Grades 1-5	12-120-100-730			
7720	Grades 6-8	12-130-100-730			
7730	Grades 9-12	12-140-100-730			
7740	Cognitive - Mild	12-201-100-730			
7750	Cognitive - Moderate	12-202-100-730			
7770	Learning and/or Language Disabilities	12-204-100-730			
7790	Visual Impairments	12-206-100-730			
7800	Auditory Impairments	12-207-100-730			
7820	Behavioral Disabilities	12-209-100-730			
7850	Multiple Disabilities	12-212-100-730			
7860	Resource Room/Resource Center	12-213-100-730			
7870	Autism	12-214-100-730			
7880	Preschool Disabilities - Part-Time	12-215-100-730			
7890	Preschool Disabilities - Full-Time	12-216-100-730			
7950	Cognitive - Severe	12-222-100-730			
7960	Basic Skills/Remedial - Instruction	12-230-100-730			
7970	Bilingual Education - Instruction	12-240-100-730			
8070	Vocational Programs - Local - Instruction	12-3XX-100-730			
8080	School-Sponsored and Other Instructional Programs	12-4XX-100-730			
8100	Undist. Expend.-Support Serv. - Students - Reg.	12-000-210-730			
8111	Undist. Expend. - Supp Serv. - Related & Extraord.	12-000-21X-730			
8120	Undist. Expend.-Support Serv. - Students - Spl.	12-000-219-730			
8130	Undist. Expend.-Support Serv. - Inst. Staff	12-000-220-730			
8140	Undistributed Expenditures - General Admin.	12-000-230-730			
8150	Undistributed Expenditures - School Admin.	12-000-240-730			
8155	Undistributed Expenditures - Central Services	12-000-251-730			
8156	Undistributed Expenditures - Admin. Info. Technology	12-000-252-730			
8160	Undist.Expend. - Operation of Plant Serv.	12-000-260-730			
8170	Undist. Expend.-Student Trans.- Non-Inst. Equip.	12-000-270-732			
8180	School Buses - Regular	12-000-270-733			
8190	School Buses - Special	12-000-270-734			
8200	Undist. Expend. -Other Support Serv.	12-000-290-730			
8210	Undistributed Expenditures - Non-Inst. Serv.	12-000-300-730			
TOTALS					(A )
Requested Adjustment Amount					(B )
Adjustment for New School Facilities Costs = Lesser of					(C )
(A) or (B)					

The district has submitted the required documentation that supports the data keyed

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

New Jersey State Department of Education  
Division of Finance  
2004-2005

New School Facilities SGLA Detailed Costs – **Vocational**

		District Name	TOTAL	DOLLARS	% INCREASE
LINE	DESCRIPTION	ACCT NO	BUDGETED	APPLICABLE	DUE TO NEW
			DOLLARS	TO NEW FACILITY	FACILITY
	Regular Programs - Instruction				
2550	Salaries of Teachers	11-140-100-101			
2560	Other Salaries for Instruction	11-140-100-106			
2590	Other Purchased Services (400-500 series)	11-140-100-500			
2600	General Supplies	11-140-100-610			
2610	Textbooks	11-140-100-640			
	<b>Regular Programs - Undistributed Instruction</b>				
	<b>Resource Room/Resource Center:</b>				
3860	Salaries of Teachers	11-213-100-101			
3870	Other Salaries for Instruction	11-213-100-106			
3900	Other Purchased Services (400-500 series)	11-213-100-500			
3910	General Supplies	11-213-100-610			
3920	Textbooks	11-213-100-640			
	<b>Basic Skills/Remedial - Instruction</b>				
4810	Salaries of Teachers	11-230-100-101			
4820	Other Salaries for Instruction	11-230-100-106			
4850	Other Purchased Services (400-500 series)	11-230-100-500			
4860	General Supplies	11-230-100-610			
4870	Textbooks	11-230-100-640			
	<b>Bilingual Education - Instruction</b>				
4900	Salaries of Teachers	11-240-100-101			
4910	Other Salaries for Instruction	11-240-100-106			
4940	Other Purchased Services (400-500 series)	11-240-100-500			
4950	General Supplies	11-240-100-610			
4960	Textbooks	11-240-100-640			
	<b>VOCATIONAL PROGRAMS</b>				
	<b>Regular Vocational Programs - Instruction</b>				
5341	Salaries of Teachers	11-310-100-101			
5342	Other Salaries for Instruction	11-310-100-106			
5345	Other Purchased Services (400-500 series)	11-310-100-500			
5346	General Supplies	11-310-100-610			
5347	Textbooks	11-310-100-640			
	<b>Special Vocational Programs - Instruction</b>				
5621	Salaries of Teachers	11-320-100-101			
5622	Other Salaries for Instruction	11-320-100-106			
5625	Other Purchased Services (400-500 series)	11-320-100-500			
5626	General Supplies	11-320-100-610			
5627	Textbooks	11-320-100-640			
	<b>School-Spon. Co/Extra Curricular Actvts. - Inst.</b>				
6030	Salaries	11-401-100-100			
6040	Purchased Services (300-500 series)	11-401-100-500			
6050	Supplies and Materials	11-401-100-600			
	<b>School-Sponsored Athletics - Instruction</b>				
6090	Salaries	11-402-100-100			
6100	Purchased Services (300-500 series)	11-402-100-500			
6110	Supplies and Materials	11-402-100-600			
	<b>Other Instructional Programs - Instruction</b>				
6150	Salaries	11-4XX-100-100			
6160	Purchased Services (300-500 series)	11-4XX-100-500			

New Jersey State Department of Education  
Division of Finance  
2004-2005

New School Facilities SGLA Detailed Costs – **Vocational**

LINE	DESCRIPTION	ACCT NO	District Name		
			TOTAL BUDGETED DOLLARS	DOLLARS APPLICABLE TO NEW FACILITY	% INCREASE DUE TO NEW FACILITY
6170	Supplies and Materials	11-4XX-100-600			
	<b>Undistributed Expend. - Attend. &amp; Social Work</b>				
6370	Salaries	11-000-211-100			
6390	Other Purchased Services (400-500 series)	11-000-211-500			
6400	Supplies and Materials	11-000-211-600			
	<b>Undistributed Expenditures - Health Services</b>				
6430	Salaries	11-000-213-100			
6450	Other Purchased Services (400-500 series)	11-000-213-500			
6460	Supplies and Materials	11-000-213-600			
	<b>Undist. Expend. - Other Supp. Serv. Students-Related Serv.</b>				
6481	Salaries	11-000-216-100			
6483	Supplies and Materials	11-000-216-600			
	<b>Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.</b>				
6701	Salaries	11-000-217-100			
6703	Supplies and Materials	11-000-217-600			
	<b>Undist. Expend. - Other Supp. Serv. Students-Reg.</b>				
6490	Salaries of Other Professional Staff	11-000-218-104			
6500	Salaries of Secretarial and Clerical Assistants	11-000-218-105			
6510	Other Salaries	11-000-218-110			
6540	Other Purchased Services (400-500 series)	11-000-218-500			
6550	Supplies and Materials	11-000-218-600			
	<b>Undist. Expend.-Other Supp. Serv. Students-Spl.</b>				
6580	Salaries of Other Professional Staff	11-000-219-104			
6590	Salaries of Secretarial and Clerical Assistants	11-000-219-105			
6600	Other Salaries	11-000-219-110			
6630	Other Purchased Services (400-500 series)	11-000-219-500			
6660	Supplies and Materials	11-000-219-600			
	<b>Undist. Expend.-Improv. of Inst. Serv.</b>				
6750	Salaries of Supervisors of Instruction	11-000-221-102			
6760	Salaries of Other Professional Staff	11-000-221-104			
6770	Salaries of Secretarial and Clerical Assistants	11-000-221-105			
6780	Other Salaries	11-000-221-110			
6810	Other Purchased Services (400-500 series)	11-000-221-500			
6820	Supplies and Materials	11-000-221-600			
	<b>Undist. Expend.-Edu. Media Serv./Sch. Library</b>				
6850	Salaries	11-000-222-100			
6870	Other Purchased Services (400-500 series)	11-000-222-500			
6880	Supplies and Materials	11-000-222-600			
	<b>Undist. Expend.-Support Serv.-Gen. Admin.</b>				
6910	Salaries	11-000-230-100			
6950	Communications / Telephone	11-000-230-530			
6960	Other Purch. Serv. (400-500 series)	11-000-230-590			
6975	Supplies and Materials	11-000-230-610			
	<b>Undist. Expend.-Support Serv.-School Admin.</b>				
7010	Salaries of Principals/Assistant Principals	11-000-240-103			
7020	Salaries of Other Professional Staff	11-000-240-104			
7030	Salaries of Secretarial and Clerical Assistants	11-000-240-105			
7040	Other Salaries	11-000-240-110			
7060	Other Purchased Services (400-500 series)	11-000-240-500			
7070	Supplies and Materials	11-000-240-600			
	<b>Undist. Expend.-Central Services</b>				

New Jersey State Department of Education  
Division of Finance  
2004-2005

New School Facilities SGLA Detailed Costs – **Vocational**

LINE	DESCRIPTION	ACCT NO	District Name		
			TOTAL BUDGETED DOLLARS	DOLLARS APPLICABLE TO NEW FACILITY	% INCREASE DUE TO NEW FACILITY
7100	Salaries	11-000-251-100			
7115	Other Purchased Services (400-500 series)	11-000-251-500			
7125	Supplies and Materials	11-000-251-600			
	<b>Undist. Expend.-Admin. Info. Technology</b>				
7155	Salaries	11-000-252-100			
7170	Other Purchased Services (400-500 series)	11-000-252-500			
7175	Supplies and Materials	11-000-252-600			
	<b>Undist. Expend.-Central Services</b>				
	<b>Undist. Expend.-Allowable Maintenance for School Facilities</b>				
7621	Salaries	11-000-261-100			
7622	Cleaning, Repair, and Maintenance Services	11-000-261-420			
7623	General Supplies	11-000-261-610			
	<b>Undist. Expend.-Other Oper. and Maint. of Plant Services</b>				
7626	Salaries	11-000-262-100			
7627	Purchased Professional & Tech. Services	11-000-262-300			
7628	Cleaning, Repair, and Maintenance Services	11-000-262-420			
7630	Other Purchased Property Services	11-000-262-490			
7631	Insurance	11-000-262-520			
7632	Miscellaneous Purchased Services	11-000-262-590			
7633	General Supplies	11-000-262-610			
7634	Energy (Heat and Electricity)	11-000-262-620			
	<b>Undist. Expend. – Student Transportation Serv.</b>				
7210	Sal. for Pupil Trans(Bet Home & Sch)-Reg.	11-000-270-160			
7220	Sal for Pupil Trans(Bet Home & Sch)-Sp Ed	11-000-270-161			
7230	Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-162			
7235	Sal. for Pupil Trans(Bet. Home & Sch)-NonPublic Sch.	11-000-270-163			
7241	Management Fee - ESC & CTSA Trans. Program	11-000-270-350			
7242	Other Purchased Prof. and Technical Serv.	11-000-270-390			
7250	Cleaning, Repair, & Maint. Services	11-000-270-420			
7251	Rental Payments - School Buses	11-000-270-442			
7252	Lease Purchase Payments - School Buses	11-000-270-443			
7260	Contr Serv (Bet. Home and Sch)-Vendors	11-000-270-511			
7270	Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512			
7280	Contr Serv(Bet. Home & Sch)-Joint Agrmnts	11-000-270-513			
7290	Contract. Serv. (Sp Ed Stds)-Vendors	11-000-270-514			
7300	Contract. Serv.(Sp Ed Stds)-Joint Agrmnts	11-000-270-515			
7301	Contract. Serv.(Reg. Students)-ESCs & CTSA	11-000-270-517			
7302	Contract. Serv.(Spl. Ed. Students)-ESCs & CTSA	11-000-270-518			
7310	Misc. Purchased Services - Transportation	11-000-270-593			
7320	Supplies and Materials	11-000-270-600			
7340	Miscellaneous Expenditures	11-000-270-800			
	<b>Undist. Expend.-Other Support Serv.</b>				
7360	Salaries	11-000-290-100			
7455	Misc Pur Serv (300-500 series)	11-000-290-500			
7460	Supplies and Materials	11-000-290-600			
	<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>				
12720	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>				
	<b>EQUIPMENT</b>				
7730	Grades 9-12	12-140-100-730			
7860	Resource Room/Resource Center	12-213-100-730			
7960	Basic Skills/Remedial - Instruction	12-230-100-730			

New Jersey State Department of Education  
Division of Finance  
2004-2005

New School Facilities SGLA Detailed Costs – **Vocational**

LINE	DESCRIPTION	ACCT NO	District Name		
			TOTAL BUDGETED DOLLARS	DOLLARS APPLICABLE TO NEW FACILITY	% INCREASE DUE TO NEW FACILITY
7970	Bilingual Education - Instruction	12-240-100-730			
7979	Vocational Programs: Regular Programs	12-310-100-730			
8009	Vocational Programs: Special Programs	12-320-100-730			
8080	School-Sponsored and Other Instructional Programs	12-4XX-100-730			
8100	Undist. Expend.-Support Serv. - Students - Reg.	12-000-210-730			
8111	Undist. Expend. - Supp Serv. - Related & Extraord.	12-000-21X-730			
8120	Undist. Expend.-Support Serv. - Students - Spl.	12-000-219-730			
8130	Undist. Expend.-Support Serv. - Inst. Staff	12-000-220-730			
8140	Undistributed Expenditures - General Admin.	12-000-230-730			
8150	Undistributed Expenditures - School Admin.	12-000-240-730			
8155	Undistributed Expenditures – Central Services	12-000-251-730			
8156	Undistributed Expenditures - Admin. Info. Technology	12-000-252-730			
8160	Undist.Expend. - Operation of Plant Serv.	12-000-260-730			
8170	Undist. Expend.-Student Trans.- Non-Inst. Equip.	12-000-270-732			
8180	School Buses - Regular	12-000-270-733			
8190	School Buses - Special	12-000-270-734			
8200	Undist. Expend. - Other Support Serv.	12-000-290-730			
8210	Undistributed Expenditures - Non-Inst. Serv.	12-000-300-730			
TOTALS					(A )
Requested Adjustment Amount					(B )
Adjustment for New School Facilities Costs – Lesser of (A) or (B)					(C )

The district has submitted the required documentation that supports the data keyed

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

## **G. COMMISSIONER GROWTH LIMITATION ADJUSTMENTS**

There are three criteria outlined in N.J.S.A. 18A:7F-5d for a Commissioner growth limitation adjustment as follows:

1. Use of early childhood program aid
2. Use of demonstrably effective program aid
3. Increase in tuition

Pursuant to N.J.A.C. 6A:23-8.6(c), districts applying for a Commissioner spending growth limitation adjustment must appropriate all unreserved general fund free balance in excess of 3% of the 2004-05 general fund budget or \$75,000, whichever is greater. N.J.A.C. 6A:23-8.6(c) and N.J.A.C. 6:24A also does not allow a district that has applied for one of the three types of Commissioner spending growth limitation adjustments to deposit any excess unreserved general fund balances into a capital reserve account or maintenance reserve account.

Samples of the worksheets follow this section. Eligibility under each of these criteria is calculated by the budget program.

### **1. Use Of Early Childhood Program Aid**

This adjustment applies only to regular districts.

N.J.S.A. 18A:7F-5d(7) allows a district to apply to the Commissioner for a spending growth limitation adjustment if the use of early childhood program aid for the provision of full-day kindergarten and preschool classes and other early childhood programs and services will cause the district to exceed its spending growth limitation.

According to the regulations for CEIFA (N.J.A.C. 6A:23-8.8(d), the calculation for the spending growth limitation adjustment for use of early childhood program aid (ECPA) is as follows:

- The amount of the portion of the adjustment is determined by taking the percentage increase from the district's 2004-05 ECPA allocation to the district's 2003-04 ECPA allocation, and comparing that percentage increase to the CPI or 3%, whichever is greater, and then multiplying the difference by the district's 2003-04 ECPA allocation.
- The Commissioner spending growth limitation amount is the lesser of the amount calculated above or the amount being requested.

**Request to Commissioner for Spending Growth Limitation  
Use of Early Childhood Program Aid**

Adjustment Amount Requested	_____ (A)
ECPA Allocation for 2004-05	_____ (B)
ECPA Allocation for 2003-04	_____ (C)
Percentage increase in 2004-05 ECPA Allocation	_____ (D)
Greater of CPI or 3%	_____ (E)
Adjusted Percentage Increase Allowed in 2004-05 ECPA Allocation	_____ (F)
Total ECPA SGLA Eligibility in 2004-05 = (C) * (F)	_____ (G)
Spending Growth Limitation Adjustment Amount = lesser of (A) or (G)	_____ (H)

The District is recommended for a 2004-05 Commissioner SGLA for Early Childhood

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date



## **2. Use of Demonstrably Effective Program Aid**

This adjustment is applicable to regular and vocational districts.

N.J.S.A. 18A:7F-5d(7) allows a district to apply to the Commissioner for a spending growth limitation adjustment if the use of demonstrably effective program aid for the purpose of providing instructional, school governance, and health and social services programs to students will cause the district to exceed its spending growth limitation.

The amount of the portion of the adjustment for 2004-05 is determined by comparing the district's 2003-04 DEPA allocation as indexed for inflation to the district's 2004-05 DEPA allocation.

The 2003-04 DEPA allocation is multiplied by 1.03 to determine the inflated 2003-04 DEPA budget. The 2003-04 inflated amount is then subtracted from the 2004-05 allocation.

The Commissioner spending growth limitation amount is the lesser of the difference between the 2003-04 inflated amount and the 2004-05 amount or the amount being requested.

**Request to Commissioner for Spending Growth Limitation  
Use of Demonstrably Effective Program Aid**

Adjustment Amount Requested \_\_\_\_\_ (A)

DEPA Allocation for 2003-04 \_\_\_\_\_ (B)

Inflated 2003-04 Amount = (B) \*1.03 \_\_\_\_\_ (C)

DEPA Allocation for 2004-05 \_\_\_\_\_ (D)

Total DEPA SGLA Eligibility in 2004-05 = (D) - (C) \_\_\_\_\_ (E)

Spending Growth Limitation Adjustment Amount = lesser of (A) or (E) \_\_\_\_\_ (F)

The District is recommended for a 2004-05 Commissioner SGLA for DEPA

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

### 3. Increase in Tuition

This adjustment applies only to regular districts for which there is a formal/sending receiving relationship.

N.J.S.A. 18A:7F-5d(8) allows a district to apply to the Commissioner for a spending growth limitation adjustment if an increase in tuition for the budget year charged to a sending district by the receiving district pursuant to the provisions of N.J.S.A. 18A:38-19 would reduce the sending district's per pupil net budget amount below the prior year's per pupil net budget amount in order to comply with the district's spending growth limitation adjustment. N.J.A.C. 6A:23-8.8(e) provides the framework for this calculation as follows.

- The adjustment restores the district per pupil net budget, adjusted for inflation and after deducting the tuition rate increase per resident pupil, to its actual prebudget year level.
- Calculate the SGLA as the lesser of:

The increase in budgeted tuition (budget year tuition amount less prebudget year tuition amount) (A)

or

The difference between the budget year per pupil budget at cap (C) less per pupil tuition increase (D) and the prebudget year per pupil net budget (E) times the DOE budget year projected enrollment

(C) = Maximum Permitted Net Budget before spending growth limitation adjustments

*Divided by*

Budget year DOE projected resident enrollment

(D) = Increase in budgeted tuition amount

*Divided by*

Budget year DOE projected resident enrollment

(E) = Prebudget year net budget

*Divided by*

Prebudget year DOE projected resident enrollment

The budget program requires data entry for the amount of 2003-04 and 2004-05 tuition paid that should be obtained from the appropriate column of supporting documentation item 6A2. Therefore, districts requesting this adjustment must submit copies of the 2003-04 and 2004-05 Supporting Documentation Item 6 to document the tuition amounts used in the calculation. Tuition paid to a county vocational district is an allowable cost.

The Commissioner spending growth limitation adjustment amount is the lesser of the amount calculated or the amount being requested.

In determining the amount of the adjustment, the Commissioner must consider the district's comparative per pupil costs of the same operating type as reflected in the department's Comparative Spending Guide. In addition, districts may include a tuition

adjustment (whether positive or negative) for the purposes of calculating the tuition SGLA, therefore, districts that have used either of the two new revenue lines; line 123 budget fund balance-tuition adjustment and line 134 withdrawal from tuition reserve-tuition adjustment, cannot include those same adjustments in the tuition SGLA since those revenue lines are not included in cap.

**Request to Commissioner for Spending Growth Limitation  
Increase in Tuition**

Adjustment Amount Requested \_\_\_\_\_ (A)

2004-05 Maximum Permitted Net Budget Before Spending Growth Limitation Adjustments \_\_\_\_\_ (B)

DOE Projected 2004-05 Resident Enrollment \_\_\_\_\_ (C)

2004-05 Per Pupil Budget at Cap = (B) / (C) \_\_\_\_\_ (D)

Per Pupil Tuition Adjustment Impact:

2004-05 Budgeted Tuition Amount \_\_\_\_\_ (E)

2003-04 Budgeted Tuition Amount \_\_\_\_\_ (F)

Increase in Budgeted Tuition = (E) - (F) \_\_\_\_\_ (G)

Per Pupil Tuition Increase = (G) / (C) \_\_\_\_\_ (H)

2004-05 Per Pupil Budget at Cap Less Per Pupil Tuition Increase = (D) - (H) \_\_\_\_\_ (I)

2003-04 Net Budget Per Pupil Calculation:

2003-04 Net Budget \_\_\_\_\_ (J)

2003-04 DOE Projected Resident Enrollment \_\_\_\_\_ (K)

2003-04 Per Pupil Net Budget = (J) / (K) \_\_\_\_\_ (L)

Difference between 2004-05 and 2003-04 per Pupil Amounts = (L) - (I) \_\_\_\_\_ (M)

If (M) is less than or equal to zero, stop here.

If (M) is greater than zero, continue to calculate adjustment eligibility amount.

Maximum Eligible for Adjustment = Difference times 2004-05 Projected Enrollment = (M) \* (C) \_\_\_\_\_ (N)

Spending Growth Limitation Amount = Lesser of (A), (G), or (N) \_\_\_\_\_ (O)

The budgeted tuition amounts have been verified and the district request for a Commissioner spending growth limitation adjustment for Increase in Tuition is recommended.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

## **H. TEMPORARY CAP ADJUSTMENT**

Signed into law on June 18, 2003, P.L. 2003, c. 92 supplements 18A:7F-5 (P.L. 1996, c. 138) and is effective for the 2004-05 budget year. The law is applicable only for the first three effective budget years (2004-05, 2005-06 and 2006-07) and states that any costs incurred by a school district for liability insurance, workers compensation insurance and employee group insurance or incurred for domestic security preparedness are eligible as an adjustment to the district's spending growth limitation.

This adjustment is applicable to regular and vocational districts.

According to the proposed regulations under N.J.A.C. 6A:23-8.8(h), the calculation for the spending growth limitation adjustment for certain insurance and domestic security costs is as follows:

- The increase from the original budgeted 2003-04 costs index by 3 percent or CPI, whichever is greater, to the budgeted 2004-05 costs.
- The spending growth limitation adjustment is the lesser of the amount calculated above or the amount being requested and must be approved by the Commissioner.

The allowable costs as defined under N.J.A.C. 6A:23-8.8(h) applies to property insurance, workers compensation insurance, employee group insurance, and domestic security preparedness. Since workers compensation and employee group insurance costs are budgeted on line items only applicable to these costs, the budget software will automatically calculate the increase/decrease from the prior year. The costs budgeted for property insurance or domestic security costs may be included with other costs on the same line item. Therefore, data entry is required on the CEIFA calcs data entry screen to capture these costs. Domestic security preparedness costs should be the costs associated with staff, training, consultants and supplies relating to the preparation for protection against potential homeland security threats, or recovery efforts in the aftermath. They do not include costs of prevention or intervention programs, or costs of basic security or safety.

The temporary insurance and domestic security preparedness SGLA is incorporated into the Commissioner SGLA data entry screens and reports in the CEIFA calcs section of the budget software and will be considered a Commissioner SGLA unless noted otherwise. Districts applying for an insurance and domestic security preparedness spending growth limitation adjustment must appropriate all unreserved general fund free balance in excess of 3% of the 2004-05 general fund budget or \$75,000, whichever is greater and may not deposit any excess unreserved general fund balances into a capital reserve account or maintenance reserve account. In addition, a district must first utilize all statutory SGLAs and banked cap prior to requesting this temporary adjustment.

To apply for the temporary cap adjustment for insurance and domestic security preparedness, the following documentation must be submitted to the Commissioner:

- A formal adopted board resolution requesting the adjustment; and
- Invoices documenting 2003-04 and 2004-05 insurance costs; if not available for 2004-05, insurance policies or proposal summaries supporting the budgeted costs and/or other related documentation deemed necessary by the Commissioner to support the increase in costs related to the adjustment.

If your district is approved by the Commissioner for the insurance and domestic security preparedness SGLA, the accounts that generated the adjustment are restricted during the year and line item transfers from these accounts to other accounts are prohibited. Districts may request Commissioner approval to transfer restricted line items for emergencies, following written demonstration of need and county superintendent recommendation.

Adjustment for Insurance and Domestic Security Preparedness  
Liability Insurance Costs

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account No.	Title	2004-05 Proposed Budget	2004-05 Liability Insurance	2003-04 Original Budget	2003-04 Liability Insurance	Description of Insurance
7631	11-000-262-520	Insurance					
7310	11-000-270-593	Misc. Purchased Services – Transportation					
Totals			\$	\$	\$	\$	



Adjustment for Insurance and Domestic Security Preparedness  
Domestic Security Preparedness Costs

(1)	(2)	(3)	(4)			
Line No.	Account No.	Description of Costs	2004-05 Proposed Budget Amount	2003-04 Original Budget Amount	Recurring Cost (X)	Reason for Recurrence
Totals			\$	\$		

Increase in Insurance and Domestic Security Preparedness Costs

Adjustment Amount Requested \_\_\_\_\_ (A)

2004-05 Proposed Budget

Health related Insurance Costs:

Group Insurance	Object 210	_____	(B)
Workmen's Compensation	Object 260	_____	(C)
Health Benefits	Object 270	_____	(D)
Liability Insurance Costs		_____	(E)
Domestic Security Preparedness Costs		_____	(F)

TOTAL 2004-05 Proposed Budget \_\_\_\_\_ (G)

2003-04 Original Budget

Health related Insurance Costs:

Group Insurance	Object 210	_____	(H)
Workmen's Compensation	Object 260	_____	(I)
Health Benefits	Object 270	_____	(J)
Liability Insurance Costs		_____	(K)
Domestic Security Preparedness Costs		_____	(L)

TOTAL 2003-04 Original Budget \_\_\_\_\_ (M)

Inflated by Greater of CPI or 3% \_\_\_\_\_ (N)

Maximum Amount Eligible = (G) – (N) \_\_\_\_\_ (O)

Spending Growth Limitation Adjustment Amount = lesser of (A) or (O) \_\_\_\_\_ (P)

The budgeted insurance and domestic security amounts have been verified and the district request for a spending growth limitation adjustment Increase in Insurance and Domestic Security Preparedness Costs is recommended.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

## **I. REPORT OF MAXIMUM PERMITTED NET BUDGET AFTER SPENDING GROWTH LIMITATION ADJUSTMENTS AND BANKED CAP**

The report of maximum permitted net budget after spending growth limitation adjustments summarizes the statutory and Commissioner spending growth limitations (including the temporary cap adjustments under P.L. 2003, c 92) and banked cap requested and compares the maximum permitted net budget after spending growth limitation adjustments to the spending growth limitation using the minimum tax levy. The sample of this report follows the next section. The greater of these two amounts will appear on line 27 of the net budget cap worksheet (line 28 for Abbott districts).

## **J. DECISION CRITERIA**

Spending growth limitation adjustment materials generated by the budget program must be submitted to support the amount of the statutory and Commissioner spending growth limitation adjustment requests. A copy of the worksheet for each of the statutory and Commissioner spending growth limitation adjustment criteria being requested as well as the additional materials listed in H. above, and the report of maximum permitted net budget after spending growth limitation adjustments must be submitted to the county superintendent.

The Spending Growth Limitation Summary summarizes the total amount of the individual worksheets. A sample follows this section. The county superintendent will review the materials and make his/her recommendation to the Commissioner.

Under N.J.A.C. 6A:23-8.6(c) and proposed regulations N.J.A.C. 6A:23-8.8(h), a condition of a Commissioner spending growth limitation adjustment and/or temporary cap adjustment approval will require the appropriation of available general fund free balance in excess of 3% or \$75,000, whichever is greater, unless the district meets certain criteria. The Commissioner will not approve the deposit of any excess unreserved general fund balance into a capital reserve account or maintenance reserve account for any district subject to these provisions.

The calculation of the 3% excess is performed by the budget software. A sample of the worksheet follows this section.

Districts with proposed base budgets that include no increase in tax levy and also reflect per pupil spending amounts that are below the minimum T&E range are not subject to the 3% calculation. The per pupil spending amount calculation includes an adjustment for resident pupils sent under a formal sending/receiving relationship. Information on resident pupils sent is delineated between kindergarten, grades 1-5, grades 6-8, and grades 9-12 and is used by the budget program to calculate the district's adjusted weighted resident enrollment that is used in the per pupil resident spending calculation. If the proposed base budget tax levy represents an increase over the prior year or the calculated per pupil resident spending amount equals or exceeds \$8,105, the software will calculate the 3% excess amount, if any.

## Report of Maximum Permitted Net Budget After SGLA and Banked Cap

Maximum Permitted Net Budget Before Adjustments		(A)
Statutory Spending Growth Limitation Adjustments:		
Changes in Enrollment - from Worksheet Line (I)		(B)
Capital Outlay Expenditures - from Worksheet Line (I)		(C)
Non-Remote Pupil Transportation Costs - from Worksheet Line (K)		(D)
* Special Education Costs in Excess of \$40,000 Per Pupil - from Worksheet Line (K)		(E)
Opening a New School Facility in the Budget year – from Worksheet Line (C )		(F)
Banked Cap – from Worksheet Line (K)		(G)
Commissioner Spending Growth Limitation Adjustments:		
* Use of Early Childhood Program Aid - from Worksheet Line (H)		(H)
* Increase in Tuition Paid Under NJSA 18A:38-19 - from Worksheet Line (O)		(I)
Use of Demonstrably Effective Program Aid - from Worksheet Line (F)		(J)
Increase in Insurance and Domestic Security Preparedness Costs		(K)
Maximum Permitted Net Budget After Spending Growth Limitation Adjustments		
The sum of (A) through (K)		(L)
<u>Spending Limitation Using Minimum Tax Levy:</u>		
Maximum Tax Levy per Calculation – from Worksheet Line (C), Abbotts – Line (E)		(M)
Plus:		
Core Curriculum Standards Aid	Line 280, col. 4	
Supplemental Core Curriculum Standards Aid	Line 281, col. 4	
Abbott Parity Remedy Aid	Line 283, col. 4	
Stabilization Aid	Line 340, col. 4	
Supplemental Stabilization Aid	Line 341, col. 4	
Budgeted Fund Balance - General Fund	Line 121, col. 4	
Budgeted Withdrawal from Tuition Reserve – Excess	Line 135, col. 4	
Miscellaneous Local Revenue:		
Transfers from Other Funds	Line 140, col. 4	
Other Local Governmental Units – Unrestricted	Line 191, col. 4	
Non-Resident Fees (Vocational & CSSD only)	Line 230, col. 4	
Unrestricted Miscellaneous Revenues	Line 253, col. 4	
Unrestricted Revenues from Intermediate Sources	Line 272, col. 4	
Transportation Aid	Line 300, col. 4	
Special Education Aid	Line 310, col. 4	
Bilingual Education	Line 320, col. 4	
County Vocational Education Program Aid (Vocational only)	Line 350, col. 4	
Aid for Adult and Post Graduate Programs	Line 351, col. 4	
Post-Secondary Vocational Program Aid	Line 352, col. 4	
Academic Achievement Reward Program	Line 353, col. 4	
Consolidated Aid	Line 355, col. 4	
Early Childhood Program Aid	Line 425, col. 4	
Demonstrably Effective Program Aid	Line 426, col. 4	
Distance Learning Network Aid	Line 427, col. 4	
Instructional Supplement Aid	Line 428, col. 4	
Total = Spending Growth Limitation Using Minimum Tax Levy		(N)
2004-05 Maximum Permitted Net Budget - Greater of (L) or (N)		(O)
* Not applicable for Vocational Districts		

**SPENDING GROWTH LIMITATION SUMMARY  
2004-05**

District \_\_\_\_\_

County \_\_\_\_\_

**1. BASIC INFORMATION**

	<b>STATUTORY ADJUSTMENTS</b>	<b>CAP BANKING ADJUSTMENTS</b>	<b>COMMISSIONER ADJUSTMENTS</b>	<b>TOTAL</b>
A. 2004-05 Maximum Permitted Net Budget Before Adjustments				\$ _____
B. Proposed Adjustments	\$ _____	\$ _____	\$ _____	\$ _____
C. Proposed 2004-05 Net Budget (A plus B) exclusive of separate proposal(s).				\$ _____

**2. STATUTORY ADJUSTMENT REQUEST DUE TO:**

A. Changes in Enrollment	\$ _____
B. Capital Outlay Expenditures	\$ _____
C. Non- Remote Transportation Costs	\$ _____
D. Special Ed Costs in Excess of \$40,000	\$ _____
E. New School Costs	\$ _____

**3. CAP BANKING**

A. Use of Banked Cap	\$ _____
----------------------	----------

**4. COMMISSIONER ADJUSTMENT REQUEST DUE TO:**

A. Use of Early Childhood Program Aid	\$ _____
B. Use of Demonstrably Effective Program aid	\$ _____
C. Increase in tuition paid under N.J.S.A. 18A:38-19	\$ _____
D. Increase in Insurance and Domestic Security Preparedness	\$ _____

**5. RECOMMENDED ADJUSTMENT APPROVAL:**

A. Sum of A, B and/or Statutory Adjustments	\$ _____	\$ _____	\$ _____	\$ _____
B. Suggested reallocations (attach rationale)	\$ _____	\$ _____	\$ _____	\$ _____
C. Recommended adjustment amount (A minus B)	\$ _____	\$ _____	\$ _____	\$ _____

**6. USE OF GENERAL FUND FREE BALANCE - Applicable to Districts  
with Commissioner Adjustment Requests**

A. Estimated General Fund Free Balance 6/30/04	\$ _____
B. Excess Surplus - Commissioner SGLA	\$ _____
C. Amount of General Fund Free Balance Appropriated for 2004-05	\$ _____

County Superintendent \_\_\_\_\_

Date \_\_\_\_\_

**3% Surplus Calculation  
Commissioner SGLAs**

Change in Proposed General Fund Tax Levy:

2004-05 General Fund Tax Levy	Line 150, col. 4 (Reg) or Line 160, col. 4 (Voc)	(A1)
2003-04 General Fund Tax Levy	Line 150, col. 3 (Reg) or Line 150, col. 3 (Voc)	(A2)
Difference ((A1) minus (A2))		(A3)

If (A3) is greater than zero skip to 3% calculation. If less than or equal to zero, complete

Per Pupil Spending Calculation shown below:

**Per Pupil Spending Calculation**

2004-05 Maximum Permitted Net Budget Before Adjustments \_\_\_\_\_ (B1)

Less 2004-05:

Transportation Aid	Line 300, col. 4	
Special Education Aid	Line 310, col. 4	
Bilingual Education	Line 320, col. 4	
County Vocational Education Program Aid (Vocational only)	Line 350, col. 4	
Aid for Adult and Post-Graduate Programs	Line 351, col. 4	
Post-Secondary Vocational Program Aid (Vocational only)	Line 352, Col. 4	
Academic Achievement Reward Programs	Line 353, col. 4	
Consolidated Aid	Line 355, col. 4	
Early Childhood Program Aid	Line 425, col. 4	
Demonstrably Effective Program Aid	Line 426, col. 4	
Distance Learning Network Aid	Line 427, col. 4	
Instructional Supplement Aid	Line 428, col. 4	(B2)

2004-05 Regular Spending ((B1) minus (B2)) \_\_\_\_\_ (B3)

Formal Sending/Receiving Adjustment:

2004-05 Budgeted Tuition Appropriations \_\_\_\_\_ (B4)

2004-05 Adjusted Regular Spending ((B3) minus (B4)) \_\_\_\_\_ (B5)

2004-05 Projected Weighted Resident Enrollment \_\_\_\_\_ (C1)

Less Resident Pupils Sent - Formal Sending/Receiving:

Kindergarten	__ times .5		
Grades 1-5	__ times 1		
Grades 6-8	__ times 1.04		
Grades 9-12	__ times 1.11		(C2)

Adjusted Weighted Resident Enrollment ((C1) minus (C2)) \_\_\_\_\_ (C3)

Per Pupil Resident Spending ((B5) / (C3)) \_\_\_\_\_ (D)

If (D) is less than \$8,105 stop here; 3% Surplus Appropriation Requirement Does Not Apply

If (D) is greater than or equal to \$8,105, complete 3% calculation

**3% Calculation**

Estimated General Fund Balance @ 6/30/04 \_\_\_\_\_ (E1)

(From Line 1650 col. 2 + col. 4 + col. 6)

Less: Impact Aid Adjustment \_\_\_\_\_ (E2)

Reserved Fund Balance - Purpose beyond 2004-05

Purpose \_\_\_\_\_ Amount \_\_\_\_\_ (E3)

Adjusted Estimate @ 6/30/04 ((E1) minus (E2) minus (E3)) \_\_\_\_\_ (E4)

2004-05 General Fund Budget (From line 9470, col. 4) \_\_\_\_\_ (F)

Greater of .03 x (F) \$ \_\_\_\_\_ or \$75,000 \_\_\_\_\_ (G)

Excess Surplus - Commissioner SGLA ((E4) minus (G)) \_\_\_\_\_ (H)

If (G) is greater than (E4) enter -0- and stop here

Actual Appropriation in Budget (lines 121 and 123, col. 4) must equal or exceed amount shown on (H).

No excess surplus deposit may be made to the capital reserve account or maintenance reserve account (recap lines 1653, col. 3 and col. 5 must be (-0-))

## **K. SPENDING GROWTH LIMITATION ADJUSTMENT APPEALS**

The decisions made by the Commissioner pursuant to N.J.S.A. 18A:7F-5d in the approval of spending growth limitation adjustments may be appealed to the State Board of Education.

## **L. PUBLIC HEARING**

Districts applying for spending growth limitation adjustments should schedule the public hearing as late as possible to permit adequate time for the spending growth limitation adjustment review process and to allow the district adequate time to make any budget revisions which may be necessary after a decision is received concerning an application. Districts must revise a budget in a manner consistent with any decision on a spending growth limitation adjustment application.

## **M. RESPONSIBILITIES OF BOARDS OF EDUCATION**

The board of education:

1. Must adopt a resolution seeking approval for a spending growth limitation adjustment. The resolution must refer to one or more of the specific justifications.
2. Must adopt a resolution seeking approval for use of banked cap and include the requisite information.
3. Must submit an original budget statement, supporting documentation, spending growth limitation adjustment materials, report of maximum permitted net budget after spending growth limitation adjustments and use of banked cap, and spending growth limitation adjustment summary report produced by the budget program with a copy of the Board resolution to the county superintendent.
4. Must be prepared to discuss the general fund free balance status with the county superintendent and the supporting information required to be submitted in Appendix E. Must also fully document any balances reserved for specific purposes; balances reserved for specific purposes require a resolution of the board of education.
5. Must be prepared to discuss the entire general fund budget to show that all increases are reasonable.
6. Must be prepared to discuss any proposed separate proposals to show all proposals are not required for T&E.
7. Will advertise the School District Budget Statement only after it has been approved by the county superintendent.

8. Includes in the advertised budget a Statement of Purpose if requesting withdrawal or deposit of capital reserve for excess costs or other capital projects.
9. May file an appeal of the Commissioner's decision on the spending growth limitation adjustment and the insurance and domestic security preparedness spending growth limitation adjustment within seven days of receipt of the decision.
10. Cannot transfer amounts from line items that generated the insurance and domestic security preparedness spending growth limitation adjustment without Commissioner approval for hardship.
11. Cannot reduce the capital outlay appropriations specifically approved for the purposes of a spending growth limitation adjustment for capital outlay expenditures.

## **N. RESPONSIBILITIES OF THE COUNTY SUPERINTENDENT**

1. Inform the applicable Regional Office of the names of the districts applying for spending growth limitation adjustments as soon as the applications are received.
2. Review the district's Net Budget Cap Worksheet for accuracy to determine that the base budget does not exceed the maximum permitted after spending growth limitation adjustment. (Item 28 is zero.)
3. Review the entire proposed budget.
4. Review the district's spending growth limitation adjustment worksheets and spending growth limitation adjustment summary and all of the appropriate attachments for accuracy and completeness.
5. Review and verify the district's general fund free balance status, including the supplemental information required in Appendix E. Make adjustments to the district's estimate of surplus balances and appropriation of fund balance in the proposed budget based on this review, if applicable.
6. Make specific written recommendations to the Commissioner concerning the district's spending growth limitation adjustment application. When making recommendations for reductions, ensure that any such reductions do not bring the proposed budget below the spending growth limitation adjustment using the minimum tax levy amount shown in the report of maximum permitted net budget after spending growth limitation adjustments.
7. Discuss with district personnel the Commissioner's decision concerning the district's spending growth limitation adjustment application and assist the district in making revisions to the proposed budget when part or all of a spending growth limitation adjustment is denied.



## **O. RESPONSIBILITIES OF THE COMMISSIONER**

1. Review the county superintendent's written recommendations concerning the district's spending growth limitation adjustment application, all of the supporting information and make the final decision regarding any spending growth limitation adjustment amounts approved or disapproved.
2. Notify the district and the county superintendent of the decision.
3. Certify the record of the spending growth limitation adjustment determination to the State Board within three days of a notice of appeal.

## **P. ADDITIONAL SPENDING PROPOSALS**

N.J.S.A. 18A:7F-5d provides the authority for districts to submit at the annual school election a separate proposal or proposals for additional funds. The wording of separate proposal(s) to the voters or board of school estimate for additional funds requires interpretive statements specifically identifying the program purposes for which the proposed funds will be used. Districts considering submission of an additional spending proposal should review the related administrative code shown below:

### **6A:23-8.5 Additional spending proposals**

(a) A district board of education may, as appropriate, submit to the voters at the annual school budget election, or to the board of school estimate, a separate proposal or proposals for additional general fund tax levies which may be in excess of its adjusted spending growth limitation determined pursuant to N.J.S.A. 18A:7F-5d. The district board of education shall not include in such proposal or proposals:

1. Any programs or services necessary for the district to provide the opportunity for all students to achieve the thoroughness standards established pursuant to N.J.S.A. 18A:7F-4a (Core Curriculum Content Standards);
2. Proposed expenditures for items which are contained in the efficiency standards established pursuant to N.J.S.A. 18A:7F-4b when the amounts contained in the base budget for those items are less than that contained in the efficiency standards established pursuant to N.J.S.A. 18A:7F-4b; or
3. Any proposed expenditures for items to be utilized as the local share or to reduce the total costs of a school facilities project receiving State debt service aid of a school facilities project pursuant to N.J.A.C. 6A:26-3.7(d).

(b) The district board of education shall frame and adopt, by a recorded roll call majority vote of its full membership, the content of the question or questions to be submitted so that each specific purpose is submitted in a separate question, or all or any number of them are submitted in one question. The district board of education shall submit to the county superintendent a copy of any such formally adopted question or questions and

include it as a part of the legal notice of public hearing on the budget pursuant to N.J.S.A. 18A:22-28, posted at the public hearing held on the budget pursuant to N.J.S.A. 18A:22-29 and printed on the sample ballot pursuant to N.J.S.A. 19:60-10.

(c) The district board of education shall frame each question to contain a description of the specific purpose or purposes to be achieved and the amount of general fund tax levy to be raised and expended. The district board of education shall also include in the sample ballot a statement that the proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

(d) A district board of education shall frame each question to request sufficient funds to carry out the specific purpose or purposes contained therein. A district board of education shall include in the base budget only those funds for purposes that can be implemented without the approval of a separate question.

(e) Pursuant to N.J.S.A. 18A:7F-5d(10), proposed expenditures which are rejected by the local voters and which are not restored by the local governing body or bodies, or rejections by a board of school estimate, are final and application for restoration pursuant to N.J.A.C. 6A:23-8.9 is prohibited.

(f) A district board of education shall not modify the base budget to execute such purposes pursuant to (e) above, **except as allowed in (j) below**.

(g) A district board of education shall use amounts approved by the local voters or board of school estimate, or amounts restored by the municipal governing body or bodies after rejection by the local voters exclusively for the purpose or purposes contained in the associated question.

1. If multiple purposes are approved, a board of education may approve a transfer of amounts among purposes, if necessary, as long as all purposes in the statement originally approved by the local voters or board of school estimate can be completed.

(h) A district board of education shall maintain a separate accounting of expenditures for each question, and approved amounts which remain unexpended or unencumbered at the end of the school year shall either be anticipated as a part of the designated general fund balance of the subsequent school year budget or reserved and designated in the second subsequent school year budget.

(i) A district board of education shall submit to the Commissioner amounts approved by the local voters or board of school estimate or amounts restored by the municipal governing body or bodies after rejection by the local voters both separately as proposed and approved, and as part of the final overall budget certified for taxes. If the amount restored by the municipal governing body or bodies is insufficient to complete the project or projects as submitted, the district board of education shall not use the monies for general fund purposes and shall reserve and designate the monies in the second subsequent school year budget.

(j) Purposes for amounts not restored by the municipal governing body or bodies after rejection by the local voters may be implemented in the budget year through a donation or contribution from an external source, other than the district board of education, only if

such implementation will not require funding by the district board of education in subsequent budget years.

The language for the ballot question is in Section I. Shown below is a sample advertisement for a proposal for additional funds for the expansion of an existing music program:

In addition to the regular advertised budget, the board of education pursuant to N.J.S.A. 18A:7F-5d(10) will seek approval from the district's legal voters (or board of school estimate) to raise an additional \$297,900 for the expansion of our existing music program. The additional levy will provide funds for four new teachers, two aides, supplies, textbooks, and the employee benefits related to the new positions. The taxes, if raised will be used exclusively for this purpose. These proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

Districts seeking additional funds from the voters or board of school estimate in excess of the maximum permitted net budget after adjustment must submit the Separate Proposal Summary Report which documents the intended purpose(s) and amount(s) of any separate proposal(s) being submitted to the voters or board of school estimate. The 3% surplus requirement applies only to Commissioner spending growth limitation adjustment and insurance and domestic security preparedness spending growth limitation adjustment requests.

A sample of the Separate Proposal Summary Report follows this section.

As required by N.J.A.C. 6A:23-8.5(i), the additional proposal amounts approved by the local voters or board of school estimate or amounts restored by the municipal governing body or bodies after rejection by the local voters must be submitted to the Commissioner both separately as proposed and approved and as part of the final overall budget certified for taxes. That is, the budget program must be updated to produce a formal state prescribed budget statement merging any approved additional proposals with the base budget amount. The merged budget will reflect the total approved tax levies, detailed appropriations and other data required on the state prescribed budget statement. Supporting Documentation Items 4 and 6 must be updated if the voter/board of school estimate separate proposal included amounts for tuition, operations and maintenance, facilities acquisition and construction services. Do not update Item 7 – it will not be uploaded to the DOE via the Web-Enabled DOENET. Also, only those approved additional proposal amounts are to be transmitted to the department.

**The Separate Proposal Summary sheet must be updated to reflect only approved amounts.** Thus, the amount shown on Item 28 of the net budget cap worksheet of the merged budget must agree with the total shown on the revised Separate Proposal Summary sheet if the district is at cap. Districts will also be required to submit an itemized accounting for the approved separate proposals.

If the board of education is presenting a separate proposal(s) to the voters or the Board of School Estimate, an additional certification must be submitted. The district will execute Statement A of the Budget Statement Certification-Separate Proposal if the separate

proposal was adopted as approved after the public hearing. Statement B is executed if after the public hearing: the separate proposal is revised; a separate proposal is initially developed and adopted; or the separate proposal is withdrawn from consideration.

If after the public hearing, the separate proposal is revised or initially adopted, two copies of the adopted question shall be (re)submitted to the county superintendent.

**SEPARATE PROPOSAL SUMMARY**  
**2004-05**

<u>Description of Purpose</u>	<u>Amount</u>
1. _____ _____	_____
2. _____ _____	_____
3. _____ _____	_____
4. _____ _____	_____
5. _____ _____	_____
Total	_____

The purposes of the above proposals have been reviewed in conjunction with the review of the district's base budget. My review indicates that the separate proposals do not contain any programs or services necessary for the district to provide the opportunity for all students to achieve the thoroughness standards established pursuant to N.J.S.A. 18A:7F-4a (Core Curriculum Content Standards) and do not contain proposed expenditures for items which are contained in the efficiency standards established pursuant to N.J.S.A. 18A:7F-4b when the amounts contained in the base budget for those items are less than that contained in the efficiency standards established pursuant to N.J.S.A. 18A:7F-4b.

\_\_\_\_\_  
County Superintendent

\_\_\_\_\_  
Date

## SECTION III

### CERTIFICATE AND REPORT OF SCHOOL TAXES (FORM A4F)

#### A. GENERAL INSTRUCTIONS FOR COMPLETION

Completion of the A4F is included as part of the EDC budget program. All mathematical computations will be performed by the computer. Based on your district type, the computer will display the appropriate data entry screens to complete the A4F. Non-regional districts will be given a Form A (Certification) to complete, and regional districts will be required to complete both a Form A and a Form B (Tax Allocations to Municipalities). Paper versions of the forms follow this section. The A4F should not be completed prior to the school election.

#### B. TYPE II SCHOOL DISTRICTS WITHOUT A BOARD OF SCHOOL ESTIMATE, NON-REGIONAL DISTRICTS WHICH BUDGET FOR GRADES K-12 AND CONSTITUENT DISTRICTS OF REGIONAL HIGH SCHOOL DISTRICTS

The board secretary should complete one Form A as follows:

If taxes are raised on a school year basis (fiscal year basis)

1. The local tax levies entered in column 4 of the revenues section of the budget on lines 150 (general fund) and 550 (debt service) will appear on the related line in Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted (col. 2)
2. Leave column 3, Balance of Levy from 2003-04 to be Raised in 2004 blank.
3. Complete column 4, Amount in Col. 2 to be Raised in 2004 Levy by inserting the same figures that appear in column 2 on lines 1 and 2. The computer will calculate the total amount appearing on line 3.
4. The amounts entered in column 4 on lines 1 and 2 will appear on the appropriate line in column 5, Total 2004 Tax Levy. The computer will calculate the total amount appearing on line 3. Enter on line 4 any amount certified by the Commissioner which was too late for the 2003 tax levy. Enter on line 5 any adjustments which are not part of the 2004-05 school budget such as an amount necessary to correct a prior year's tax levy. The computer will calculate the grand total amount appearing on line 6 as the total of lines 3, 4, and 5.
5. Column 6, Amount in Col. 2 Deferred to 2005 Levy should be blank.
6. The board secretary should complete and sign the certification in the lower left-hand corner (municipal clerk does not sign).

7. One copy should be distributed to each of the following:

County Board of Taxation  
Local Assessor  
Director, Division of Local Government Services  
(Department of Community Affairs  
Tax Collection Practice  
PO Box 803  
Trenton, NJ 08625-0803)  
Municipal Clerk  
County Superintendent  
School District

If taxes are raised on a calendar year basis (split-year basis)

1. The local tax levies entered in column 4 of the revenues section of the budget on lines 150 (general fund) and 550 (debt service) will appear on the related line in Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted (col. 2)
2. Enter on lines 1 and 2 in Balance of Levy from 2003-04 to be Raised in 2004 (col. 3), the remainder of the 2003-04 tax levy to be raised in 2004. The amounts should agree with those shown in column 6 of the A4F for the 2003-04 school year for the respective line.
3. Complete column 4, Amount in col. 2 to be Raised in 2004 Levy, after consulting with your municipal clerk. THE AMOUNT FOR THE GENERAL FUND MUST BE AT LEAST 50% OF THE COLUMN 2 AMOUNT.
4. The computer will calculate the amounts for lines 1 through 3 in columns 5 and 6 based on the amounts shown on those lines in columns 3 and 4. The amount shown in column 5, Total 2004 Tax Levy is the sum of columns 3 and 4 for the applicable lines. The amount shown in column 6 is the result of column 2 minus column 4 for the applicable line. Enter on line 4 any amount certified by the Commissioner which was too late for the 2003 tax levy. Enter on line 5 any adjustments which are not part of the 2004-05 school budget such as an amount necessary to correct a prior year's tax levy. Line 6 is calculated by the computer as the sum of lines 3 through 5.
5. The board secretary should complete and sign the certification in the lower left-hand corner.
6. The municipal clerk should complete and sign the certification in the lower right-hand corner.
7. One copy should be distributed to each of the following:

County Board of Taxation  
Local Assessor  
Director, Division of Local Governmental Services  
(Department of Community Affairs

Tax Collection Practices  
PO Box 803  
Trenton, NJ 08625)  
Municipal Clerk  
County Superintendent  
School District

## **C. REGIONAL SCHOOL DISTRICTS**

The board secretary should complete both Form A and Form B for the district as follows:

### **Form B**

1. The 2004-05 Tax Allocation to Municipalities (Form B) must be completed first or an error message will be displayed by the computer. The 2004-05 Tax Allocation to Municipalities screen requires entry in two columns, Percentage Share (col. 2) and Adjustments (col. 5). All other data is calculated by the computer. A separate line will appear on the screen for each of the member municipalities of the regional district. Enter the tax levy percentage share for each member from the "2004-05 Municipal Percentage Shares of Regional School District Tax Levy" printout in column 2. The total of the member percentage shares must equal 100% or data entry will not be possible on Form A. Using the percentage shares entered and the local tax levies entered in the revenues section on lines 150 and 550, the computer will calculate each member municipality's share of the general fund and debt service tax levies.
2. Enter in column 5 the total of any amount certified by the Commissioner which was too late for the 2003 tax levy plus any adjustments which were not part of the 2004-05 budget such as an amount necessary to correct a prior year's tax levy. These additional amounts should be allocated using 2003-04 municipal percentage shares. These same amounts will be detailed in column 5 of Form A for the member municipality on lines 4 (Tax Cert/Prior Yr) and 5 (Other). An edit will be performed by the computer for agreement of the amount entered in the adjustment column on Form B with the total of the amounts keyed on lines 4 and 5 on Form A.

### **Form A**

3. Form A must be completed for each member municipality. When 2004-05 Certification (Form A) is selected on the computer, a menu listing the member municipalities appears. When a member municipality is selected, a Form A will appear for the member. The information in column 2, Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted is drawn from the amounts calculated by the computer in the 2004-05 Tax Allocation to Municipalities screen.

If taxes are raised on a school year basis (fiscal year basis)

- a. Leave column 3, Balance of Levy from 2003-04 to be Raised in 2004 blank.



- b. Complete column 4, Amount in Col. 2 to be Raised in 2004 Levy by inserting the same figures that appear in column 2 on lines 1 and 2. The computer will calculate the total amount appearing on line 3.
- c. The amounts entered in column 4 on lines 1 and 2 will appear on the appropriate line in column 5, Total 2004 Tax Levy. The computer will calculate the total amount appearing on line 3. Enter on line 4 any amount certified by the Commissioner which was too late for the 2003 tax levy. Enter on line 5 any adjustments which are not part of the 2004-05 school budget such as an amount necessary to correct a prior year's tax levy. As mentioned above, there will be an edit to verify that the total of these two lines equals the amount keyed in column 5, Adjustments, on Form B for that member municipality. The computer will calculate the grand total amount appearing on line 6 as the total of lines 3, 4, and 5.
- d. Column 6, Amount in Col. 2 Deferred to 2005 Levy should be blank.
- e. The board secretary should complete and sign the certification in the lower left-hand corner (municipal clerk does not sign).
- f. One copy of the regional district's Form B and all constituent municipalities' Form A should be distributed to each of the following:

County Board of Taxation  
 Director, Division of Local Government Services  
 (Department of Community Affairs  
 Tax Collection Practice  
 PO Box 803  
 Trenton, NJ 08625-0803)  
 County Superintendent  
 School District

One copy of the Form A for their respective municipality should be distributed as follows:

Municipal Clerk  
 Local Assessor

If taxes are raised on a calendar year basis (split-year basis)

- a. Enter in Balance of Levy from 2003-04 to be Raised in 2004 (col. 3) the remainder of the 2003-04 tax levy to be raised in 2004. The amounts should agree with those shown in column 6 of the member municipality's A4F for the 2003-04 school year for the respective line.
- b. Complete column 4, Amount in col. 2 to be Raised in 2004 Levy, after consulting with the member municipality's municipal clerk. THE AMOUNT FOR THE GENERAL FUND MUST BE AT LEAST 50% OF THE COLUMN 2 AMOUNT.

- c. The computer will calculate the amounts for lines 1 through 3 in columns 5 and 6 based on the amounts keyed on those lines in columns 3 and 4. The amount shown in column 5, Total 2004 Tax Levy is the sum of columns 3 and 4 for the applicable lines. The amount shown in column 6 is the result of column 2 minus column 4 for the applicable line. Enter on line 4 any amount certified by the Commissioner which was too late for the 2003 tax levy. Enter on line 5 any adjustments which are not part of the 2004-05 school budget such as an amount necessary to correct a prior year's tax levy. As mentioned above, there will be an edit to verify that the total of these two lines equals the amount keyed in column 5, Adjustments, on Form B for that member municipality. Line 6 is calculated by the computer as the sum of lines 3 through 5.
- d. The board secretary should complete and sign the certification in the lower left-hand corner.
- e. The municipal clerk of each member municipality should complete and sign the certification in the lower right-hand corner of his/her municipality's Form A.
- f. One copy of the regional district's Form B and all constituent municipalities' Form A should be distributed to each of the following:

County Board of Taxation  
Director, Division of Local Government Services  
(Department of Community Affairs)  
Tax Collection Practice  
PO Box 803  
Trenton, NJ 08625-0803)  
County Superintendent  
School District

One copy of the Form A for their respective municipality should be distributed as follows:

Municipal Clerk  
Local Assessor

#### **D. CONSOLIDATED SCHOOL DISTRICTS**

The board secretary should complete both Form A and Form B by referencing section C above, Regional School Districts, and following the instructions applicable to the manner in which the tax levy amounts are to be raised in 2004 (fiscal or split-year basis). For consolidated school districts, the percentage shares referred to for completion of the 2004-05 Tax Allocation to Municipalities (Form B) should be obtained from the County Board of Taxation.

**E. DISTRICTS WITH DEFEATED BUDGETS**

The A4F should not be completed until action has been taken by the municipality or the Commissioner. The budget data contained on the budget program should be updated to reflect the budget based on the tax levy being certified by the municipality. The board secretary should complete and distribute copies of Form A and Form B (if necessary) by following the appropriate instructions above.

**F. TYPE I AND TYPE II DISTRICTS WITH A BOARD OF SCHOOL ESTIMATE**

The board secretary should complete only Form A by referencing section B above, Type II School Districts Without a Board of School Estimate, Non-Regional Districts Which Budget for Grades K-12 and Constituent Districts of Regional High School Districts, and following the instructions applicable to the manner in which the tax levy amounts are to be raised in 2004 (fiscal or split-year basis). Distribution of the A4F is limited to the school district and the county superintendent

**CERTIFICATE  
AND  
REPORT OF SCHOOL TAXES  
(2004-2005 School Year)**

**A4F – FORM A**

COUNTY OF \_\_\_\_\_

School District \_\_\_\_\_  
Member Municipality of Regional \_\_\_\_\_

ACCOUNTS	TAX LEVY CERTIFIED BY BOARD OF SCHOOL ESTIMATE, MUNICIPALITY, COMMISSIONER OR VOTED		BALANCE OF LEVY 2003-2004 TO BE RAISED IN 2004		AMOUNT IN COL. 2 TO BE RAISED IN 2004 LEVY		TOTAL 2004 TAX LEVY		AMOUNT IN COL. 2 DEFERRED TO 2005 LEVY	
(1)	(2)		(3)		(4)		(5)		(6)	
General Fund										
Debt Service										
TOTALS										

Tax certification of prior year received too late for 2003 levy

OTHER\*

GRAND TOTAL


\*This line should be used for adjustments which are not part of the budget

**CERTIFICATION**

It is hereby certified that the above figures are true figures setting forth the total amount required for school purpose in the school district of \_\_\_\_\_ County of \_\_\_\_\_ for the 2004-2005 school year and that the sum of \$ \_\_\_\_\_ is required to be levied for local school district purposes for the calendar year 2004.

Board of Education of \_\_\_\_\_ N.J.

It is hereby certified that the sum of \$ \_\_\_\_\_ is required to be levied for local district school taxes for the calendar year 2004.

\_\_\_\_\_ of \_\_\_\_\_ N.J.  
(Boro, Twp., City, etc)

\_\_\_\_\_  
BOARD SECRETARY

\_\_\_\_\_  
DATE

\_\_\_\_\_  
MUNICIPAL CLERK

\_\_\_\_\_  
DATE

County \_\_\_\_\_

District \_\_\_\_\_

2004-2005 TAX ALLOCATIONS TO MUNICIPALITIES WITHIN A REGIONAL DISTRICT

MEMBER MUNICIPALITIES		PERCENTAGE SHARE	GENERAL FUND		DEBT SERVICE		ADJUSTMENTS		TOTAL TAX LEVY 2004-2005	
(1)		(2)	(3)		(4)		(5)		(6)	
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16	TOTAL									

Each regional district will complete a FORM A for each member municipality.

## SECTION IV

### DEFEATED/REDUCED BUDGET PROCEDURES

#### A. OVERVIEW

In the event of a budget defeat, transmit the data reflecting the reduced budget that was certified for taxes over the web-enabled DOENET and submit the district EDC transmittal form and other budget materials and the board of education's resolution concerning the reduced budget to the county superintendent within 15 days after the local governing body or Board of School Estimate takes action. In addition, three copies of the local governing body's or Board of School Estimate's resolution shall be submitted.

Districts will submit paper copies of the final budget and supporting documentation printed as part of the data transmission procedures outlined in the EDC manual, the EDC letter of transmittal, and the A4F to the county office within 15 days after the budget was certified for taxes. The budget data submitted should be that budget based on the tax levy certified by the municipality, regardless as to whether an application for restoration of reductions will be made to the Commissioner. The county office will perform its required review of the amended budget and verify that the paper copy submission agrees with the information submitted electronically.

The printed reports submitted should be arranged in the same order as required for regular submission as noted in the introduction of Section I.

Districts will be requested to submit a budget reflecting revisions resulting from the Commissioner's decision on any budget reduction application for restoration or automatic review following the certification of taxes.

Under the Comprehensive Educational Improvement and Financing Act, all base budgets and separate proposals that have been defeated by the voters are submitted to the governing body of each of the municipalities included within the district. N.J.S.A. 18A:7F-5(e) provides for action on the voter defeat or board of school estimate reduction of a proposed budget that differs based on the status of the proposed budget within the T&E range.

**Proposed base budgets in excess of the maximum T&E budget** – Reductions may be made by the municipality(ies) or board of school estimate to the certified tax levy through appropriation reductions and/or through increases in estimated revenues included in the district's local share. Any reductions may be appealed on the grounds that the reductions will negatively impact on the stability of the district given the need for long term planning and budgeting. In considering the appeal, the Commissioner will consider enrollment increases or decreases within the district; the history of voter approval or rejection of district budgets; the impact on the local levy; and whether the reductions will impact on the ability of the district to fulfill its contractual obligations. A district may not appeal any reductions on the grounds that the amount is necessary for a thorough and efficient education.

**Proposed base budgets at or below the maximum T&E budget** - Reductions may be made by the municipality(ies) or board of school estimate to the certified tax levy through appropriation

reductions and/or through increases in estimated revenues included in the district's local share. Any reductions may be appealed on the grounds that the amount is necessary for a thorough and efficient education or that the reductions will negatively impact on the stability of the district given the need for long term planning and budgeting. In considering the appeal, the Commissioner will consider enrollment increases or decreases within the district; the history of voter approval or rejection of district budgets; the impact on the local levy; and whether the reductions will impact on the ability of the district to fulfill its contractual obligations.

**Proposed base budgets below the minimum T&E budget or reduced to below the minimum**

- Reductions may be made by the municipality(ies) or board of school estimate to the certified tax levy through appropriation reductions and/or through increases in estimated revenues included in the district's local share. The burden of proof is on the municipal governing body. Such reductions are automatically reviewed by the Commissioner, unless the reductions are uncontested by the board of education and the county superintendent has determined the budget sufficient for a T&E education. During the review, the Commissioner will consider enrollment increases or decreases within the district; the history of voter approval or rejection of district budgets; the impact on the local levy; and whether the reductions will impact on the ability of the district to fulfill its contractual obligations. In addition, the municipal governing body or board of school estimate will be required to demonstrate clearly to the Commissioner that the proposed budget reductions will not adversely affect the ability of the school district to provide a thorough and efficient education or the stability of the district given the need for long term planning and budgeting.

**Note:** In the event that the proposed base budget contains the minimum tax levy necessary to be raised to meet the district's statutorily required local share, no reductions may be made to budgeted appropriations. To effectuate a reduction in the tax levy, only increases in estimated revenues included in the district's local share may be made.

**Decisions on defeated separate proposals** - are considered final with no appeal to the Commissioner. Proposals not restored by the municipal governing body or board of school estimate may not be executed through modifications to the base budget or through the appropriation of surplus. The stated purpose of the defeated separate proposal may be executed in the budget year through donations or contributions from an external source but the donation cannot bind the district board of education for future funding of the initial project/purpose. For example, the donor may not stipulate that the board of education must match the same amount in funds in the subsequent year. The donation/contribution will not be built into the subsequent year's net budget for purposes of calculating the district's spending growth limitation pursuant to N.J.S.A 18A:7F-5.

All districts with defeated voter budgets or board of school estimate reductions of the proposed budget should reference N.J.A.C. 6A:23-8.10 Restoration of Budget Reductions for the procedures to be followed, including the timetable for submission of materials to the county office, the municipal governing body(ies), and the Commissioner. Information on post-election procedures is also contained in the election calendar.

Districts should access the budget program and print the Report of District Status Within the T&E Range to determine the status of the budget after reduction to determine if the reduction brings the budget to below the minimum and requires automatic review by the Commissioner.

Listed below are the materials that must be submitted to the municipal governing body(ies) and the county superintendent of schools within two days of the certification of the election results in the event of a budget defeat. These materials will be used by the municipal governing body(ies) in the review of the defeated budget. Under N.J.S.A. 18A:22-37, May 19, 2004 is the last day for the governing body after consultation with the board of education to determine and certify to the county board of taxation the amount of money necessary for school purposes to be raised by taxation for the 2004-05 school year. In the event that such certification is not made or there is a failure to agree among constituent members of a regional school district on the amount that should be certified by that date, it is the Commissioner's responsibility to review the defeated budget and determine the amount necessary to provide a thorough and efficient system of public education in the district for the 2004-05 year.

### **DEFEATED BUDGET INFORMATION**

It is the responsibility of the board of education pursuant to N.J.A.C. 6A:23-8.10(a)1 to present to the municipal governing body(ies) and the county superintendent, within two days of the certification of election results, the proposed School District Budget Statement which was defeated by the voters, along with the following information:

- A complete line-item budget listing each item by code and line description, including actual expenditures for the previous school year, actual budgeted amount for the current school year, proposed budgeted amount for the ensuing school year as proposed to the voters the advertised budget for the ensuing school year, and all supporting documentation and narrative explanations;
- Copies of additional spending proposals, if any, indicating which were approved and which were rejected by the voters;
- A copy of the annual report (QAAR) submitted to the Commissioner pursuant to N.J.S.A. 18A:7A-11 and N.J.S.A 6:8-3.1;
- A copy of the district's most recent annual audit;
- An explanation of any action(s) to reallocate, direct additional expenditures, and so forth, taken by the Commissioner, or the county superintendent on behalf of the Commissioner, or a statement to the effect that no such actions were taken;
- Numbers of professional and nonprofessional staff, during the current school year and projected for the ensuing school year, together with reasons for any increase or decrease;
- Pupil enrollment by grade for the district as of the proceeding June 30, the last day prior to the preceding October 16, and as projected for October of the ensuing school year;
- Salary schedules for all employees;
- Number of schools and classrooms in each;



- Tuition received or paid during previous school year and anticipated for the current school year and projected for the ensuing school year;
- A substantiation of need for any proposed capital projects and/or deposits into the capital reserve, including documentation of the projects' inclusion in the LRFP;
- Any information required for submission to the county superintendent pursuant to N.J.A.C. 6A:23-8.1 not specifically enumerated above;
- Applicable portions of The Comparative Spending Guide and School Report Card; and
- Any other documentary materials or records the County Superintendent may suggest based on specific circumstances in the district.

IN ADDITION, IT IS RECOMMENDED THAT THE FOLLOWING MATERIALS BE INCLUDED:

- Rationale for any new positions
- Rationale for any new programs
- Rationale for any new and replacement equipment
- Rationale for any major line item increases or decreases

For Type I districts, the above materials must be submitted to the board of school estimate along with the other budget materials for use in its determination of the amount that should be certified for taxes.